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# ACTS

OF THE  
HONOURABLE COMMISSION OF GOVERNMENT  
OF NEWFOUNDLAND  
1940.

ST. JOHN'S, NEWFOUNDLAND.

David R. Thistle, King's Printer.


1940.

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# ACTS

OF THE

## HONOURABLE COMMISSION OF GOVERNMENT OF NEWFOUNDLAND 1940.

PASSED IN THE FOURTH YEAR OF THE REIGN OF HIS  
MAJESTY KING GEORGE VI.

His Excellency Vice-Admiral Sir Humphrey Thomas Walwyn, Knight Commander of the Most Exalted Order of the Star of India, Knight Commander of the Most Distinguished Order of St. Michael and St. George, Companion of the Most Honourable Order of the Bath, Companion of the Distinguished Service Order, Governor and Commander-in-Chief in and over the Island of Newfoundland and its Dependencies.

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ST. JOHN'S, NEWFOUNDLAND.

David R. Thistle, King's Printer.

1940.





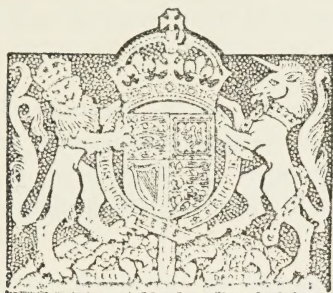
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## NEWFOUNDLAND



AN ACT TO INDEMNIFY BOWATER'S NEWFOUND-  
LAND PULP AND PAPER MILLS LIMITED IN  
RESPECT OF THE MANUFACTURE OF CERTAIN  
TIMBER CUT ON CROWN LANDS.

[6th February, 1940]

## SECTION

1.—No penalty for manu-  
facturing certain timber

## SECTION

cut on Crown Lands.  
2.—Royalty payable.

WHEREAS a cargo of pulpwood consisting of timber cut on Crown Lands was exported from Newfoundland on the 3rd day of September, 1939, on the steamer "Betty Maersk" and on the 6th day of September, 1939, for reasons consequent upon the outbreak of war the said cargo was returned to Newfoundland and landed at Corner Brook;

AND WHEREAS it is desirable that the said cargo of pulpwood shall be utilized:

Be it, therefore, enacted by the Governor, by and with the advice of the Commission of Government, as follows: A.D. 1940.

1. Notwithstanding the provisions of Section 143 of the Crown Lands Act, 1930, it shall be lawful for Bowater's Newfoundland Pulp and Paper Mills Limited to purchase and acquire the said cargo of pulpwood and to

No penalty for manufacturing certain timber cut on Crown Lands.

manufacture the same in its mills at Corner Brook and for so doing there shall not be incurred any penalty under the said section of the Crown Lands Act, 1930, by the said Company nor by any person acting on its behalf.

Royalty  
payable.

2. By way of royalty for the rights hereby granted the Company shall pay to the Commissioner for Natural Resources forthwith upon the acquisition of the whole or any part of the said cargo the sum of fifty cents for every cord.

---

AN ACT FURTHER TO AMEND THE ITALIAN  
SHIPMENTS INSURANCE ACT, 1939.

[10th February, 1940]

SECTION

1.—Amdt. Sec. 1 of No. 31 of 1939; increase of insurance on single shipment or cargo.

SECTION

2.—Amdt. to have retroactive effect.

Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:

1. The Act No. 31 of 1939 entitled “An Act to amend and consolidate the Acts authorizing the undertaking of insurance for the purpose of maintaining the codfish trade with Italy”, as amended by the Act No. 43 of 1939, is hereby further amended by striking out of sub-paragraph (i) of Section 1 the figures “\$200,000” and substituting therefor the figures “\$350,000”.  
Amdt. Sec. 1 of No. 31 of 1939; increase of insurance on single shipment or cargo.

2. This Act shall have effect as from the 15th day of December, 1939.  
Amdt. to have retroactive effect.

AN ACT FURTHER TO AMEND THE ACT 20 GEORGE V, CHAPTER 36, ENTITLED "THE INCOME TAX ACT, 1929", AND ACTS IN AMENDMENT THEREOF.

[22nd February, 1940]

SECTION

- 1.—Amdt. of Sec. 4.
- 2.—Amdt. of Sec. 8.

SECTION

- 3.—Amdt. of Sec. 11.
- 4.—Amdt. of Sec. 19 (a).

A.D. 1940.

**Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:—**

Amdt. of Sec.  
4.

1. Section 4 of the Act 20 George V, Chapter 36, entitled "the Income Tax Act, 1929", is hereby amended as follows:

- (a) By adding in subsection (3) of the said section after the words "one per centum" the words "of the tax".
- (b) By adding in subsection (3) (b) of the said section as enacted by Section 5 of the Act 22 George V (Second Session), Chapter 36, after the words "one per centum" the words "of the tax".
- (c) By striking out in subsection (4) (a) of the said section the words "eight per centum" and substituting therefor the words "twelve per centum".
- (d) By adding in subsection (4) (c) of the said section after the words "one per centum" the words "of the tax".

Amdt. of  
Sec. 8.

2. Section 8 of the said Act is hereby amended by striking out subsection (9) thereof and substituting therefor the following;



- (9) Every person required to make a return under this section, whether liable in fact as a taxpayer or not, who fails to make such return within the time limited therefor shall be subject to a penalty of twenty-five per centum of the amount of the tax payable and such penalty of twenty-five per centum shall be assessed and collected from the person liable to make the return in the same manner in which the amount of the tax is assessed and collected; and in addition to the said penalty of twenty-five per centum every such person shall be liable on summary conviction to a penalty not exceeding ten dollars for each day during which the default in making such return continues.

**3.** Section 11 of the said Act is hereby amended as Amdt. of  
follows: Sec. 11.

- (a) By striking out subsection (3) thereof and substituting therefor the following:

(3) (i) Notwithstanding any prior assessment, or if no assessment has been made, the taxpayer shall continue to be liable for any tax and to be assessed therefor and the Commissioner for Finance may at any time assess, re-assess or make additional assessments upon any person for tax and the lapse of time will not bar the subsequent assessment.

(ii) Notwithstanding anything to the contrary in Chapter 90 of the Consolidated Statutes (3rd Series) entitled "Of the Limitation of Personal Actions and of Guarantees and Sureties", or in any other law or enactment, proceedings for the recovery of any

fine or penalty incurred under the Income Tax Act, 1929, or Acts in Amendment thereof, may be commenced at any time within three years after the fine or penalty is incurred.

(b) By adding after subsection (4) thereof a new subsection (4) (b) as follows:

(4) (b) The estate of a deceased taxpayer shall be liable in respect of any tax payable and/or penalty incurred by reason of any omission from the return aforesaid whether the omission was discovered prior or subsequent to the decease of the taxpayer.

Amdt of  
Sec. 19 (a).

4. Subsection (a) of Section 19 of the said Act as amended by Section 11 of the Act 22 George V (Second Session), Chapter 36, is hereby further amended by adding after the words "one per centum" the words "of the tax".

---

AN ACT RESPECTING A SURTAX ON CERTAIN IN-  
COMES AND DEATH DUTIES.

[26th February, 1940]

## SECTION

- 1.—(1) Increase of income and other taxes.
- (a) Personal holding corps.; surtax 25%.
- (b) Individuals; surtax 20%.
- (c) Corporations and joint stock companies; surtax 25%.
- (d) Fire insurance companies; surtax 20%.
- (e) Life insurance compan-

## SECTION

- ies; surtax 20%.
- (f) Banks and trust companies; surtax 20%.
- (g) Lotteries; surtax 25%.
- (h) Rent from landed estates; surtax 25%.
- (2) (a) Coming into force.
- (b) Application.
- 2.—Increase of death duties; surtax 10%.
- 3.—Construction.

Be it enacted by the Governor, by and with the advice of A.D. 1940.  
the Commission of Government, as follows:—

PART I.—INCOME TAX.

1.—(1) In order to provide for the collection of in- Increase of income and other taxes.  
creased income and other taxes for the year 1939 and  
subsequent years under the Income Tax Act, 1929 (here-  
inafter referred to as “the said Act”), and Acts in amend-  
ment thereof, the following provisions shall have effect:

- (a) The amount of franchise tax payable by personal Personal holding corps.; surtax 25%.  
holding corporations in accordance with paragraph  
(s) of subsection (2) of Section 2 of the said Act  
as amended by the Act 21 George V, Chapter 24,  
and the Act 23 & 24 George V, Chapter 61, shall be  
increased by twenty-five per centum thereof.
- (b) The amount of income tax payable by individuals Individuals; surtax 20%.  
in accordance with subsection (1) of Section 4  
of the said Act as amended by the Act 21 Geo. V,  
Chapter 24 and the Act 22 Geo. V (Second Ses-  
sion), Chapter 36, shall be increased by twenty  
per centum thereof.

Corporations  
and joint stock  
companies;  
surtax 25%.

- (c) The amount of tax payable by corporations and joint stock companies in accordance with subsection (2) of Section 4 of the said Act as amended by the Act 22 George V (Second Session), Chapter 36, shall be increased by twenty-five per centum thereof.

Fire insurance  
companies;  
surtax 20%.

- (d) The amount of tax payable by fire insurance companies in accordance with subsection (3) of Section 4 of the said Act as amended by the Act 22 George V (Second Session), Chapter 36, and the Act No. 3 of 1940, shall be increased by twenty per centum thereof.

Life insurance  
companies;  
surtax 20%.

- (e) The amount of tax payable by life insurance companies in accordance with subsection (3) (b) of Section 4 of the said Act as enacted by Section 5 of the Act 22 George V (Second Session), Chapter 36, and as amended by the Act No. 3 of 1940, shall be increased by twenty per centum thereof.

Banks and  
trust compan-  
ies; surtax  
20%.

- (f) The amount of tax payable by banks, banking corporations and trust companies in accordance with subsection (4) (a) of Section 4 of the said Act as amended by the Act No. 3 of 1940, whether computed as a percentage of net income or as a fraction of the business of the bank, banking corporation or trust company, shall be increased by twenty per centum thereof.

Lotteries;  
surtax 25%.

- (g) The amount of tax payable in respect of the amount declared to be prizes or such like distributions in lotteries in accordance with subsection (8) of Section 4 of the said Act as enacted by Section 6 of the Act 22 George V (Second Session), Chapter 36, shall be increased by twenty-five per centum thereof.

Rent from  
landed estates;  
surtax 25%.

- (h) The amount of tax payable in respect of rents from landed estates in accordance with subsection (a) of Section 19 of the said Act as amend-



ed by the Act 22 George V (Second Session), Chapter 36, and the Act No. 3 of 1940, shall be increased by twenty-five per centum thereof.

- (2) (a) Paragraphs (a) and (g) of subsection (1) <sup>Coming into force.</sup> hereof shall be deemed to have come into operation as from midnight on the 20th day of November, 1939.

(b) Paragraphs (b), (c), (d), (e), (f) and (h) of <sup>Application.</sup> subsection (1) hereof shall be applicable to and have effect as respects incomes and returns for the calendar year 1939 and for fiscal periods ending therein and for subsequent calendar years, and for fiscal periods ending therein.

## PART II.—DEATH DUTIES.

2. In order to provide for the collection of increased <sup>Increase of death duties; surtax 10%.</sup> death duties under The Death Duties Act 1934, and Acts in Amendment thereof the following provision shall have effect:—

The amount of death duties payable upon the estates of all persons dying on or after the 21st day of November, 1939, shall be increased by ten per centum of the amounts chargeable under subsection (2) of Section 2 of the Act No. 7 of 1934 as amended by the Act No. 35 of 1934.

## PART III.—CONSTRUCTION.

3. This Act shall be construed as to Part I together <sup>Construction.</sup> with the Act 20 George V, Chapter 36 (The Income Tax Act, 1929), and Acts in amendment thereof, and any other enactments in force relating to income tax; and as to Part II together with the Act No. 7 of 1934 (The Death Duties Act 1934), and Acts in amendment thereof, and any other enactments in force relating to death duties.

---

AN ACT FURTHER TO AMEND CHAPTER 162 OF  
THE CONSOLIDATED STATUTES (THIRD SER-  
IES) ENTITLED "OF THE PROSECUTION OF  
THE SEAL FISHERY".

[2nd March, 1940]

SECTION 1.—Temporary provision for 1940 seal fishery.

A.D. 1940.

**Be it enacted by the Governor, by and with the advice of  
the Commission of Government, as follows:**

Temporary  
provision for  
1940 seal  
fishery.

1. The operation of Section 1 of Act. No. 3 of 1939 entitled "An Act further to amend Chapter 162 of the Consolidated Statutes (Third Series) entitled 'Of the Prosecution of the Seal Fishery' and the Acts in Amendment thereof" is hereby extended to apply in respect of the seal fishery of the present year.

---

AN ACT TO AMEND THE INDUSTRIAL STATISTICS  
ACT, 1938.

[2nd April, 1940]

## SECTION

1.—Amendment Section 4 (1)  
(d) of Industrial Statistics

## SECTION

Act, 1938.  
2.—Amendment Section 7 (2).

**Be it enacted by the Governor, by and with the advice of** A.D. 1940.  
**the Commission of Government, as follows:**

1. Paragraph (d) of subsection (1) of Section 4 of the Amendment Act No. 48 of 1938, the Industrial Statistics Act, 1938, is Section 4 (1) hereby repealed and the following is substituted therefor: (d) of Industrial Statistics Act, 1938.

(d) The total value of all materials and fuel purchased and used, giving details by quantity and value for any particular classes of materials and fuel that may be specified.

2. Subsection (2) of Section 7 of the said Act is hereby Amendment amended by striking out the words “summary or statis- Section 7 (2). tics” in the first line thereof and substituting therefor the words “summary of statistics”.

---

AN ACT TO PROVIDE FOR CLOSING HOURS AND  
OTHER MATTERS IN RELATION TO SHOPS.

[16th April, 1940]

SECTION

- 1.—Interpretation.
- 2.—Declaration of shop-closing areas.
- 3.—Schedule A with variations, if any, to have effect.
- 4.—Advertisement of intention to move Governor in Commission to declare area or vary Schedule.
- 5.—Exemptions.
- 6.—Delivery of goods.
- 7.—Working hours, general.
- 8.—Periods of duty for shop assistants

SECTION

- 9.—Seats for female employees.
  - 10.—Sanitary conveniences.
  - 11.—Sale of goods in case of illness.
  - 12.—Special permit to open for convenience of ships.
  - 13.—Partitioning of shops where both ordinary and exempted trades carried on.
  - 14.—Offences and penalties.
  - 15.—Other Acts to cease to apply.
  - 16.—Short title.
- Schedule A.  
Schedule B.

A.D. 1940.

**Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:—**

Interpretation.

1. In this Act—

- (a) “Commissioner” shall mean the Commissioner for Home Affairs and Education.
- (b) “shop” includes any premises where any wholesale or retail trade or business is carried on and any office associated therewith, but does not include the establishments of the Board of Liquor Control.
- (c) “assistant” means any person employed in or about a shop and wholly or mainly employed in serving customers, receiving orders or despatching goods, or in any office connected with a shop as above defined.
- (d) “week” means the period between midnight on Saturday night and midnight on the succeeding Saturday night.



- (e) "Christmas period" shall mean the twelve clear working days immediately preceding Christmas Day.

### DECLARATION OF SHOP-CLOSING AREAS.

2. The Governor in Commission may by proclamation declare any area defined in such proclamation to be a shop-closing area; and the proclamation may assign a collective name to the area for convenient reference for the purposes of this Act; and he may by like means rescind such proclamation or vary the area therein declared.

3. When an area has been declared to be a shop-closing area, the schedule of days and hours annexed to this Act as Schedule A shall have effect in such area, and no shop shall be open for the serving of customers save in accordance therewith: Provided that the Governor in Commission may by order published as hereinafter prescribed add to, take from or otherwise vary the said Schedule, either in respect of any area as a whole or in respect of any part or parts of the area, and Schedule A shall then have effect, as so varied, in such area or part of an area.

4. Before any area shall be declared a shop-closing area the Commissioner shall give fourteen days' notice by advertisement in newspapers circulating in the locality, or by such other means as he may consider adequate of his intention to move the Governor in Commission so to declare it, together with an intimation that any observations or objections may be sent to him at a stated address; and the like notice and intimation shall be given of his intention to move the Governor in Commission to order any variation in the terms of the Schedule in respect of such area or any part thereof. Such notices may be given either together or separately as the Commissioner may think fit.

Exemptions.

5. Shops engaged only in the trades or businesses set forth in Schedule B to this Act shall be exempt from the provisions of this Act, except Sections 8, 9, 10 and 14.

Delivery of goods.

6. No goods purchased in any shop shall be delivered by or on behalf of the shopkeeper at the place of abode or business of the customer later than one hour after the closing hour.

### WORKING HOURS FOR SHOP ASSISTANTS.

Working hours, general. 7.—(1) Save as hereinafter provided:—

(a) No assistant shall be employed in any shop to which this Act applies in any week for more than fifty-four working hours in the aggregate exclusive of the periods of relief from duty provided under Section 8 hereof.

(b) No assistant under eighteen years of age and no female assistant shall be employed in any shop to which this Act applies in any day for more than eight working hours or in any week for more than forty-eight working hours in the aggregate exclusive of the periods of relief from duty provided under Section 8 hereof.

(2) During the Christmas period the maximum number of working hours per week for assistants under eighteen years of age and female assistants shall be sixty hours and for other assistants sixty-six hours.

(3) In the case of a broken part of a week immediately preceding or following the Christmas period the maximum number of working hours shall be in the same proportion to fifty-four and forty-eight as the number of days in such broken part of a week is to six.

8.—(1) No assistant employed in or in connection with any shop to which this Act applies shall be kept on duty for a period exceeding five consecutive hours. Periods of duty for shop assistants.

(2) Any assistant so employed and who has been on duty for a period of five consecutive hours shall be entitled to relief from duty for a continuous period of one hour.

(3) Every assistant employed in or in connection with any shop to which this Act applies shall be allowed intervals of relief from duty for meals as follows:—

(a) Where the hours of employment include the hours of 12.00 to 3.00 p.m. the interval of not less than one hour shall be allowed between those hours.

(b) Where the hours of employment include the hours from 5.00 p.m. to 8.00 p.m. an interval of not less than one hour shall be allowed between these hours.

### SEATS, SANITATION, ETC.

9. In all rooms of a shop where female assistants are employed in the serving of customers the occupier of the shop shall provide seats behind the counter or in such other position as may be suitable for the purpose and such seats shall be in the proportion of not less than one seat to every three female assistants employed in each room; and no occupier or manager of a shop shall take any means to hinder or restrict the reasonable use of such seats. Seats for female employees.

10.—(1) Every shop shall be provided with sufficient and suitable sanitary conveniences, regard being had to the number of assistants employed in or in attendance at the shop. Sanitary conveniences.

(2) The Commissioner for Public Health and Welfare may by special order determine what is sufficient and suitable accommodation within the meaning of this section for any area or any class of shops.

### SPECIAL CASES.

Sale of goods  
in case of  
illness.

11. If any person shall be charged with having a shop open outside of the permitted hours the Court before whom such charge is heard may dismiss the same if the Court shall be satisfied that the person charged had reasonable grounds to believe that the article supplied to a customer outside permitted hours was required by reason of a case of illness or death.

Special permit  
to open for  
convenience of  
ships.

12. A stipendiary magistrate or an officer or non-commissioned officer of constabulary or rangers may give a permit for any shop to be opened outside of the permitted hours for the purpose only of supplying victuals, stores, or other necessities for a ship immediately upon her arrival or in order to expedite her departure.

Partitioning of  
shops where  
both ordinary  
and exempted  
trades carried  
on.

13. Where more than one trade or business is carried on in the same shop the fact that one or more of those trades or businesses appears in Schedule B shall not exempt such shop from closing in accordance with this Act unless the shop be so partitioned or divided as to separate the part or parts where the exempted trade or trades are carried on from the other part and such division has been approved by a stipendiary magistrate or the principal officer of police in the locality.

### OFFENCES AND PENALTIES

Offences and  
penalties.

14.—(1) The occupier of any shop who contravenes any of the provisions of this Act shall be liable on summary conviction, upon the complaint of any person, to the following penalties:

- (a) In the case of a first offence, a fine not exceeding \$10.00 and in default of payment imprisonment not exceeding seven days.
- (b) In the case of a second offence, a fine not exceeding \$50.00 and in default of payment to imprisonment not exceeding one month.
- (c) In the case of a third or subsequent offence, a fine not exceeding \$100.00 and in default of payment imprisonment not exceeding three months.

(2) Where an offence for which the occupier of a shop is liable under this Act has been committed by a manager, agent, servant or other person, such manager, agent, servant or other person shall be liable to the like penalty as if he were the occupier.

(3) Where the occupier of a shop is charged with an offence against this Act, he shall be entitled, upon information duly laid by him, to have any other person whom he charges as the actual offender brought before the Court at the time appointed for the hearing of the charge; and if after the commission of the offence has been proved, he proves to the satisfaction of the Court that he has used due diligence to enforce the execution of this Act, and that the said other person has committed the offence in question without his knowledge, consent, or connivance, the said other person may be summarily convicted of such offence and the owner shall be exempt from any penalty.

**15.** The provisions of the Act No. 8 of 1936, "The Shop Closing Hour Act, St. John's", and Acts in amendment thereof, and of the Act No. 36 of 1938, "The Exploits Valley (Closing Hours) Shop Act, 1938", and Acts in amendment thereof, shall cease to apply in any area which has been declared under this Act to be a shop-closing area.

Other Acts to  
cease to apply.

**16.** This Act may be cited as The Shops Act, 1940.

Short title.



## SCHEDULE A.

SCHEDULE OF OPENING HOURS FOR  
SHOPS IN SHOP-CLOSING AREAS

	DAYS, ETC.	HOURS OF OPENING
1.	<b>Sundays</b> . . . . .	No opening hours.
2.	<b>Fixed Whole Holidays, viz.:</b> New Year's Day (Jan. 1st); St. Patrick's Day (March 17th); Good Friday; Empire Day (May 24th); Memorial Day (July 1st); Armistice Day (November 11th); Christmas Day (December 25th); Boxing Day (December 26th) . . . . .	No opening hours.
3.	<b>Alternative Fixed Whole Holidays, viz.:</b> The day after New Year's Day, St. Patrick's Day, Empire Day, Memorial Day, Armistice Day, Christmas Day, where the former day is a Sunday; and the 27th day of December when Christmas Day is a Sunday . . . . .	No opening hours.
4.	<b>Other Whole Holidays:</b> Such additional whole holidays as may be fixed by the Governor in Commission, which may include Labour Day and St. John's Regatta Day as well as any monthly or special days . . . . .	No opening hours.

**SCHEDULE A** (Continued)

	DAYS, ETC.	HOURS OF OPENING
5.	<b>Regular Half Holidays:</b> Every Wednesday; except during the Christmas period and except when there is a whole holiday in the same week	8.30 a.m. to 12.30 p.m.
6.	<b>Special Half Holidays:</b> Such additional half holidays as may be fixed by the Governor in Commission . . . . .	8.30 a.m. to 12.30 p.m.
7.	<b>Saturdays:</b> Every Saturday, not being a whole or half holiday . . . . .	8.30 a.m. to 9.30 p.m.
8.	<b>Fridays:</b> When Saturday is a whole holiday only . . . .	8.30 a.m. to 9.30 p.m.
9.	<b>Other Week Days:</b> All other week days except Saturday, not being whole or half-holidays..	8.30 a.m. to 6 p.m.
10.	<b>Christmas Period:</b>	8.30 a.m. to 9.30 p.m.

## Schedule B.

**SCHEDULE B.****List of trades or businesses referred to in Section 5.**

- (a) The sale of refreshments for consumption on the premises.
  - (b) The sale of newspapers and periodicals.
  - (c) The sale of motor, cycle and aircraft supplies and accessories.
  - (d) The sale of tobacco and smokers' requisites.
  - (e) The sale of photographic films.
  - (f) The sale of medicines and medical and surgical supplies or of funeral furniture.
  - (g) The sale of milk, cream, bread, fruit and like rapidly perishable foods, not tinned or otherwise preserved.
  - (h) The sale of confectionery.
  - (i) Barbers' shops.
-

AN ACT FURTHER TO AMEND THE REVENUE  
ACT, 1939.

[7th June, 1940]

SECTION

- 1.—Amendment Item 58  
Schedule A of Tariff.
- 2.—Amendment Items 225 and  
226 Schedule A of Tariff.
- 3.—Amendment to Schedule E  
of Tariff.

SECTION

- 4.—Date of coming into  
operation.
- Schedule A.
- Schedule B.

**Be it enacted by the Governor, by and with the advice** A.D. 1940.  
**of the Commission of Government, as follows:**

1. Item 58 in Schedule A to the Revenue Act, 1939, as Amendment  
amended by Act No. 48 of 1939, is hereby further amended Item 58  
by striking out the said item and substituting therefor the Schedule A  
item bearing the corresponding number in Schedule A of Tariff.  
hereto.

2. Items 225 and 226 in Schedule A to the Revenue Act, Amendment  
1939, as amended by Act No. 17 of 1939, are hereby fur- Items 225  
ther amended by striking out the said items and substi- and 226  
tuting therefor the items bearing corresponding numbers Schedule A  
of Tariff.  
in Schedule A hereto.

3. Schedule E to the Revenue Act, 1939, is hereby Amendment to  
amended by inserting as a new item immediately follow- Schedule E of  
ing item P1508 the item numbered P1509 in Schedule B Tariff.  
hereto.

4. The foregoing sections of this Act shall be deemed to Date of  
have effect as follows:— coming into  
operation.

(a) Section 1 as from midnight on the 13th day of  
December, 1939.

- (b) Section 2 as from midnight on the 20th day of November, 1939.
- (c) Section 3 as from midnight on the date of the passing of this Act.



SCHEDULE A.

Schedule A.

Amendments to Schedule A.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate	Prefer-ential
58	Butter, N.E.S. . . . .	per lb.	\$0.08	\$0.08	\$0.07
225	Gasolene and motor spirit, N.E.S., when imported or brought into the undermen-tioned ports in the Avalon Peninsula or such other ports as the Board of Customs may from time to time de-terminate, viz: — St. John's, Bay Bulls, Cape Broyle, Ferry-land, Trepassey, St. Mary's, Argentia, Holy-wood, Bell Island, Bay Roberts, Harbor Grace, Carbonear and Old Perlican . . . . .	per gal.	\$0.16	\$0.16	\$0.16
226	Gasolene and motor spirit, N.E.S., when imported or brought into ports other than ports enumerated in the immediately pre-ceeding item . . . . .	per gal.	\$0.14	\$0.14	\$0.14

SCHEDULE B.

Schedule B.

Amendments to Schedule E—Prohibited Goods

Item No.	
P1509—	Eggs not marked in conformity with Section 6 of Act No. 1 of 1939 entitled “An Act to Provide for the Grading and Marking of Fishery and Agri-cultural Produce”.

AN ACT TO AUTHORIZE THE RAISING OF A SUM  
OF MONEY BY LOAN.

[17th June, 1940]

SECTION

- 1.—Authority to raise loan of \$1,500,000.
- 2.—Application of said loan.
- 3.—Powers of Governor in

SECTION

- Commission in relation to loan.
- 4.—Sinking Fund.
- 5.—Short Title.

A.D. 1940.

**Be it enacted by the Governor, by and with the advice  
of the Commission of Government, as follows:**

Authority to  
raise loan of  
\$1,500,000.

1. The Governor in Commission shall have power to raise upon the credit of Newfoundland a loan not exceeding the sum of One and one-half million dollars (\$1,500,000) which sum together with interest thereon at the rate of three and three-quarters per centum per annum payable half-yearly on the fifteenth days of December and June in each year, shall be chargeable upon and repayable out of the Consolidated Revenue Fund in the manner hereinafter provided on or before the fifteenth day of June, 1965.

Application  
of said  
loan.

2. The said sum shall be applied to such purposes as the Governor in Commission may from time to time prescribe.

Powers of  
Governor in  
Commission  
in relation  
to loan.

3. Subject as hereinbefore provided with regard to the amount of the said loan, the rate of interest payable thereon, the time of payment of such interest, the assets chargeable with the said loan, and the interest thereon, and to the time within which such loan shall be repayable, the Governor in Commission shall have and may exercise all such powers as shall be necessary or proper for conducting all business connected with—

(a) the raising of the said loan;

- (b) the issue of securities therefor;
- (c) the management of such securities and the payment of interest thereon; and
- (d) the making of proper provision for the payment of the said loan.

4.—(1) A Sinking Fund shall be established under the <sup>Sinking Fund.</sup> control of Trustees to be appointed by the Governor in Commission.

(2) There shall be paid to the Sinking Fund on the fifteenth day of June in each year a sum equivalent to two and three-quarters per centum of the nominal amount of money raised under the provisions of this Act and the first payment to the Fund shall be made not later than the fifteenth day of June, 1941.

(3) The Sinking Fund moneys and the income arising therefrom shall, subject to the payment thereout of the expenses of management of the Fund, be applied in the purchase of securities issued under the provisions of this Act or be invested in such other securities as may from time to time be approved by the Governor in Commission.

5. This Act may be cited as The Loan Act, 1940.

Short Title.

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# AN ACT RESPECTING THE DEPARTMENT OF DEFENCE

[22nd June, 1940]

## SECTION

- 1.—Department of Defence.
- 2.—Appointment of officers and servants.

## SECTION

- 3.—Duties and powers of Commissioner.
- 4.—Short Title.

A.D. 1940.

**Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:**

Department of Defence.

1. There shall be a Department of the Government which shall be called the Department of Defence which shall be presided over by such Commissioner as the Governor in Commission shall appoint.

Appointment of officers and servants.

2. The Governor in Commission may appoint such officers, clerks, and servants as are requisite for the proper conduct of the business of the Department.

Duties and powers of Commissioner.

3. The Commissioner for Defence shall be charged with and be responsible for the administration of military affairs including home defence, the fortifications, ordnance, ammunition, arms, armouries, stores, munitions and habiliments of war, and the control, regulation, management and supervision of the Newfoundland Militia and recruiting for service at home and abroad.

Short Title.

4. This Act may be cited as The Department of Defence Act, 1940.

# AN ACT RESPECTING THE NEWFOUNDLAND AUXILIARY MILITIA

[22nd June, 1940]

## SECTION

- 1.—Power to raise voluntary force to be called the Newfoundland Auxiliary Militia.
- 2.—Force to be armed, and trained in spare time.
- 3.—Island may be divided into military districts.
- 4.—Force to be part of Newfoundland Militia.

## SECTION

- 5.—Force to serve without pay; Governor in Commission may grant pay or allowance in certain cases.
- 6.—Being absent from drill, etc.; penalty.
- 7.—Being absent from military district; penalty.
- 8.—Act to be read with Act No. 45 of 1939.
- 9.—Short title.

Be it enacted by the Governor, by and with the advice of A.D. 1940,  
the Commission of Government, as follows:

1. It shall be lawful for the Governor in Commission to raise by voluntary enlistment an armed force for home defence service, auxiliary to the Newfoundland Militia created by the Act No. 45 of 1939, and to be called the Newfoundland Auxiliary Militia.

2. The said force shall consist of men armed and equipped in accordance with regulations to be made by the Governor in Commission but, except in the case of permanent staff, employed about their ordinary avocations and called together only for such training as may be deemed appropriate to the force, or for service against the King's enemies.

3. The Governor in Commission may divide the Island into military districts, and may appoint officers to have the command of the force in such districts.

4. The force shall be deemed to form part of the Newfoundland Militia, and shall be under the command of the officer commanding such Militia, and all the provisions of the Act No. 45 of 1939 shall apply to the force.

Force to serve without pay; Governor in Commission may grant pay or allowance in certain cases.

5. The said force shall be a voluntary force serving without pay: Provided that the Governor in Commission may pay such officers or other staff in continuous employment as he may deem necessary to the constitution and operation of the force.

Being absent from drill, etc.; penalty.

6. Any member of the force who shall absent himself without leave from any drill or other assembly which he may by proper authority have been ordered to attend shall be liable on summary conviction to a fine not exceeding twenty-five dollars or in default of payment to imprisonment for a period not exceeding seven days; but nothing in this section shall apply at a time when the said force shall have been called together for active service against an actual or apprehended enemy, in which case the penalties provided by military law shall be applicable.

Being absent from military district; penalty.

7. Any member of the force who shall depart out of the military district wherein he is enrolled, without leave of the proper officer or without official transfer to another district, shall be deemed guilty of desertion, and shall be liable on summary conviction to a fine not exceeding twenty-five dollars or in default of payment to imprisonment for a period not exceeding seven days; but nothing in this section shall apply at a time when the said force shall have been called together for active service against an actual or apprehended enemy, in which case he shall be guilty of desertion and the penalties provided by military law shall be applicable.

Act to be read with Act No. 45 of 1939.

8. This Act shall be read with the Act No. 45 of 1939 entitled "An Act respecting the Newfoundland Militia Force".

Short title.

9. This Act may be cited as The Auxiliary Militia Act, 1940.

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## AN ACT RESPECTING STANDARD TIME.

Be it enacted by the Governor, by and with the advice of A.D. 1940.  
the Commission of Government, as follows:

[22nd June, 1940]

## SECTION

1.—Reckoning of summer and ordinary time in relation to Greenwich time.

## SECTION

2.—Application of Act No. 17 of 1935.  
3.—Short title.

1. Notwithstanding the provisions of the Standard Time (Newfoundland) Act, 1935, during the period in the year 1940 between midnight on the thirtieth day of June 1940 and midnight on the first day of September 1940, the hour of noon shall be fixed as one and one-half hours later than noon by mean solar time at Greenwich; and all other hours shall be reckoned accordingly.

2. The preceding section of this Act shall have effect as though it were included in the Standard Time (Newfoundland) Act, 1935, and the provisions of that Act not inconsistent with the said section of this Act shall apply accordingly.

3. This Act may be cited as The Standard Time (Newfoundland) Act, 1940.

AN ACT TO AMEND THE ACT NO. 32 OF 1938 ENTITLED "AN ACT RESPECTING GREAT LAKES NEWFOUNDLAND ATLANTIC COMPANY, LIMITED".

[29th June, 1940]

SECTION

1.—Extension of time for fulfilling obligations.

SECTION

2.—Short title.

A.D. 1940.

Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:

Extension of time for fulfilling obligations.

1. The periods limited from the date of passing of the Act No. 32 of 1938 entitled "An Act Respecting Great-Lakes Newfoundland Atlantic Company, Limited", within which the obligations of the Company under the said Act are to be fulfilled shall be extended so as to expire on the second day of September, A.D. 1942, or at the termination of a period of twelve calendar months from the date on which His Majesty shall cause to be issued a proclamation declaring that a state of war no longer exists between His Majesty and the countries with which His Majesty is now at war, whichever period shall be the shorter.

Short title.

2. This Act and the Act No. 32 of 1938 may be cited together as The Mortier Bay Free Port Acts, 1938-1940.

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AN ACT RESPECTING SAVINGS CERTIFICATES

[29th June, 1940]

SECTION

- 1.—Issue of Savings Certificates.
- 2.—Encashment of certificates; table of redemption values.

SECTION

- 3.—Disposition of funds.
- 4.—Exemption from Income Tax.
- 5.—Regulations.
- 6.—Short title.

Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows: A.D. 1940.

1. It shall be lawful for the Governor in Commission to issue and sell certificates of the denomination of three dollars each, to be known as “Savings Certificates,” entitling the holder of each certificate to the payment by the Government of Newfoundland of the sum of three dollars in redemption of such certificate on the expiration of six years from the date of issue of such certificate. The price of such certificate shall be two dollars and fifty cents.

Issue of  
Savings  
Certificates.

2. The holder of any such certificate shall have the right to cash such certificate at any time after the expiration of six months from the date of issue thereof and on encashment shall receive from the Government of Newfoundland a sum in accordance with the following table of redemption values.

Encashment of  
certificates;  
table of  
redemption  
values.

If the certificate is cashed at any time before the expiration of one year from the date of issue .....\$2.50

If the certificate is cashed at any time after the expiration of one year but before the expiration of two years from the date of issue.....\$2.55

If the certificate is cashed at any time after the expiration of two years but before the expiration of three years from the date of issue .....\$2.60

If the certificate is cashed at any time after the expiration of three years but before the expiration of four years from the date of issue .....\$2.65

If the certificate is cashed at any time after the expiration of four years but before the expiration of five years from the date of issue .....\$2.75

If the certificate is cashed at any time after the expiration of five years but before the expiration of six years from the date of issue .....\$2.85

Disposition of  
funds.

3. The proceeds arising from the sale of Savings Certificates issued under this Act shall be applied to such purposes as the Governor-in-Commission may from time to time prescribe.

Exemption  
from Income  
Tax.

4. The earnings arising from the purchase of Savings Certificates issued under this Act and all payments received by holders from the Government of Newfoundland in discharge of its obligations in respect of such certificates shall be exempt from payment of all present and future taxes imposed by the Government of Newfoundland upon or in respect of income.

Regulations.

5.—(1) Subject to the provisions of the foregoing sections of this Act, the Governor-in-Commission may from time to time make regulations dealing with all matters necessary or incidental to the issue, management and redemption of Savings Certificates issued under this Act, and, without restricting the generality of the foregoing, may from time to time make regulations:

- (a) prescribing the form of application for certificates to be issued under this Act;
- (b) prescribing the form of such certificates;
- (c) prescribing the place or places at which such certificates may be issued;

- (d) providing for registration of such certificates;
- (e) setting the dates on which certificates are to be issued;
- (f) limiting the number of such certificates to be issued to any one holder;
- (g) setting forth who may purchase or hold such certificates;
- (h) restricting or prohibiting transfer of such certificates;
- (i) dealing with the rights of holders acquiring certificates by transmission;
- (j) providing for the giving of notice of encashment before expiration of the term of six years;
- (k) dealing with redemption of certificates upon maturity and the place or places at which such certificates may be managed and redeemed,

and may from time to time alter, amend or repeal such regulations.

(2) All regulations made under this section shall be published in the Newfoundland Gazette and shall be effective as from the date of such publication or such later date as may by such regulations be appointed.

**6.** This Act may be cited as The Savings Certificates Short title. Act, 1940.

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AN ACT TO AMEND THE CO-OPERATIVE  
SOCIETIES ACT, 1939

[11th July, 1940]

SECTION 1.—Amdt. Sec. 64.

A.D. 1940. **Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:**

Amdt. Sec. 64. **1.** Section 64 of the Co-operative Societies Act, 1939, is hereby amended by striking out the words “twelve months” and substituting therefor the words “three years”.

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AN ACT TO AMEND THE ACT 23 & 24 GEORGE V,  
CHAPTER 41, ENTITLED "AN ACT TO AUTHOR-  
IZE THE ISSUE OF A LICENSE TO CUT TIM-  
BER TO NOVA SCOTIA STEEL AND COAL COM-  
PANY, LIMITED".

[11th July, 1940]

SECTION

1.—Amendment of Section 1  
of 23 & 24 Geo. V, Cap.  
41.

SECTION

2.—Correction of licence.

**Be it enacted by the Governor, by and with the advice of A.D. 1940.**  
**the Commission of Government, as follows:—**

1. Section 1 of the Act 23 & 24 George V, Chapter 41, entitled "An Act to authorize the issue of a license to cut timber to Nova Scotia Steel and Coal Company, Limited", is hereby amended.

(a) by striking out of the fifteenth line thereof the word "twenty-one" and substituting therefor the word "thirty-one";

(b) by striking out of the last line thereof the figures "51" and substituting therefor the figures "58.3".

(c) by adding after the words "more or less" in the last line thereof the words "all bearings mentioned above are referred to the astronomic meridian".

2. The licence issued in accordance with the provisions of the Act 23 & 24 George V, Chapter 41, shall be returned to the Department of Natural Resources of Newfoundland and the description therein contained shall be altered to conform to the provisions of the said Act as hereby amended and shall thereupon be re-issued.

Correction  
of licence.

AN ACT TO AMEND THE ACT NO. 52 OF 1939 ENTITLED "AN ACT FURTHER TO AMEND THE HEALTH AND PUBLIC WELFARE ACT, 1931".

[2nd August, 1940]

SECTION 1.—Amendment Section 21.

A.D. 1940.

**Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:**

Amendment  
Sec. 21.

1. Section 21 of the Act No. 52 of 1939 entitled "An Act further to amend the Health and Public Welfare Act, 1931", is hereby amended by adding after the words "the date of" the words "such death or".

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AN ACT FOR GRANTING TO HIS MAJESTY CERTAIN SUMS OF MONEY FOR DEFRAYING CERTAIN EXPENSES OF THE PUBLIC SERVICE FOR THE FINANCIAL YEAR ENDED THE THIRTIETH DAY OF JUNE, ONE THOUSAND NINE HUNDRED AND FORTY, AND FOR OTHER PURPOSES RELATING TO THE PUBLIC SERVICE.

[31st July, 1940]

SECTION 1.—Supplementary Supply, 1939-40.  
Schedule.

MAY IT PLEASE YOUR MAJESTY:—

WHEREAS it appears that the sums hereinafter mentioned are required to defray certain expenses of the Public Service of Newfoundland, temporarily authorized by the Governor in Commission by Special Warrants dated 6th May, 1940, and 27th June, 1940; and issued under Section 33 (b) of Chapter 23 of the Consolidated Statutes (Third Series) entitled "Of the Auditing of Public Accounts" as amended by the Act 23 & 24 Geo. V, Chapter 60 and as further amended by the Act No 21 of 1935, for the financial year ended the thirtieth day of June, One thousand nine hundred and forty, and for other purposes connected with the Public Service:—

MAY IT THEREFORE PLEASE YOUR MAJESTY:—

That it may be enacted by the Governor, by and with the A.D. 1940.  
advice of the Commission of Government, as follows:—

1. From and out of the Consolidated Revenue Fund <sup>Supplementary Supply, 1939-40.</sup> there may from time to time be issued by the Commissioner for Finance and Controller of the Treasury sums not exceeding Six hundred and sixty thousand dollars (\$660,000), and the said sums so issued shall be paid and

applied by the several Departments in respect of the year extending from the first day of July, One thousand nine hundred and thirty-nine to the thirtieth day of June, One thousand nine hundred and forty, towards defraying the charges and expenses of the Public Service of Newfoundland as set forth in the Schedule to this Act.

### SCHEDULE

Schedule.	Head and Subhead	Department and Service	Amount	
	II.	<b>Finance:</b>		
	D	Newfoundland Railway.....	\$ 82,000	
	F	General Contingencies .....	12,000	94,000
				<hr/>
	IV.	<b>Posts and Telegraphs:</b>		
	K	War Services .....	5,450	5,450
				<hr/>
	V.	<b>Assessor of Taxes:</b>		
	A	Salaries .....	550	550
				<hr/>
	XI.	<b>Public Health and Welfare and War Pensions:</b>		
	E	Relief Expenditure .....	440,000	
	F	Allowances to Widows and Orphans .....	10,000	
	J	Maintenance and Equipment of Hospitals, etc.....	79,300	
	K	Maintenance and Equipment of Clinics, etc. ....	15,500	
	M	General Public Health Expenditure .....	15,200	560,000
				<hr/>
		Grand Total .....		\$660,000
				<hr/>

AN ACT FOR GRANTING TO HIS MAJESTY CERTAIN SUMS OF MONEY FOR DEFRAYING CERTAIN EXPENSES OF THE PUBLIC SERVICE FOR THE FINANCIAL YEAR ENDING THE THIRTIETH DAY OF JUNE, ONE THOUSAND NINE HUNDRED AND FORTY-ONE, AND FOR OTHER PURPOSES RELATING TO THE PUBLIC SERVICE.

[31st July, 1940]

SECTION 1.—Supply 1940-41.  
Schedule.

MAY IT PLEASE YOUR MAJESTY :—

WHEREAS it appears that the sums hereinafter mentioned are required to defray certain expenses of the Public Service of Newfoundland, of which a part has been temporarily authorised by the Governor in Commission by a Special Warrant dated the 3rd July, 1940, which Warrant has been issued under Section 33 (b) of Chapter 23 of the Consolidated Statutes (Third Series) entitled "Of the Auditing of Public Accounts" as amended by the Act 23 & 24 Geo. V, Chapter 60, and as further amended by the Act No. 21 of 1935, for the financial year ending the thirtieth day of June, One thousand nine hundred and forty-one, and for other purposes connected with the Public Service.

MAY IT THEREFORE PLEASE YOUR MAJESTY :—

That it may be enacted by the Governor, by and with the <sup>A.D. 1940.</sup> advice of the Commission of Government, as follows:

1. From and out of the Consolidated Revenue Fund <sup>Supply 1940-41.</sup> there may from time to time be issued by the Commissioner for Finance and Controller of the Treasury sums not exceeding Eleven million, seven hundred and nine thousand, nine hundred and nine dollars (\$11,709,909), and the said sums so issued shall be paid and applied by the several departments in respect of the year extending from

the first day of July, One thousand nine hundred and forty to the thirtieth day of June, One thousand nine hundred and forty-one, towards defraying the charges and expenses of the Public Service of Newfoundland as set forth in the Schedule to this Act.

Schedule.

**SCHEDULE**

Head and Subhead	Department and Service	Amount	
<b>II</b>	<b>Finance.</b>		
A	Salaries .....	\$ 71,043	
B	Travelling and Miscellaneous .....	4,200	
C	Reorganization of Government Service .....	35,000	
D	Newfoundland Railway .....	370,000	
E	Civil Pensions and Gratuities .....	190,000	
F	General Contingencies .....	15,000	
G	Management of Public Debt .....	30,000	
H	Contributions to Imperial Institute and other Committees .....	5,500	
I	Coin .....	3,000	
J	Redemption of War Savings Cer- tificates .....	25,000	
K	Housing Grants .....	15,000	763,743
		<hr/>	
<b>III.</b>	<b>Customs.</b>		
A	Salaries and Allowances .....	221,043	
B	Travelling and Subsistence .....	3,500	
C	Incidentals .....	5,900	
D	Rentals and Office Accommodation.....	3,350	
E	Vessels, Boats and Vehicles .....	25,000	
F	Stores .....	9,500	
G	Miscellaneous Expenses .....	8,444	276,742
		<hr/>	



## IV. Posts and Telegraphs.

A	Salaries and Allowances.....	361,678	
B	Travelling and Subsistence .....	15,000	
C	Incidentals .....	6,400	
D	Office Accommodation .....	15,500	
E	Stores .....	17,500	
F	Conveyance of Mails .....	221,880	
G	Maintenance of Telegraph, Telephone and Wireless Services .....	52,550	
H	Maintenance and Operation of Ser- vices under Contract .....	40,500	
I	Broadcasting .....	40,000	
J	Purchase of Labrador Wireless Equip- ment .....	2,264	
K	War Censorship .....	21,500	794,772

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## V. Assessor of Taxes.

A	Salaries .....	15,676	
B	Travelling .....	200	
C	Incidentals .....	150	
D	Expenses under Life Insurance Com- panies Act of 1906 .....	7,474	23,500

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## VI. Home Affairs.

A	Salaries and Allowances .....	28,609	
B	Travelling and Incidentals .....	6,400	
C	Miscellaneous Expenses .....	5,888	
D	War Services .....	5,600	46,497

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VII. **Education.**

A	Salaries .....	55,617	
B	Travelling and Subsistence .....	12,200	
C	Incidentals .....	2,000	
D	Grants .....	630,250	
E	General Education Expenditure.....	716,200	
F	Reconstruction Expenditure Educa- tion .....	146,000	1,562,267

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VIII. **Justice.**

A	Salaries and Allowances .....	423,017	
B	Travelling and Incidentals .....	15,050	
C	Administration of Justice .....	21,800	
E	Vessels .....	4,500	
F	Penitentiary Expenses .....	21,785	
G	Court House, St. John's .....	900	
H	Outport Court Houses and Gaols.....	7,600	
I	Constabulary Expenses .....	92,000	
J	Fire Department Expenses .....	19,400	
K	Joint Expenses of Constabulary and Fire Department .....	59,574	665,626

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VIII (A). **War Services, Department of Justice.**

A	Newfoundland Militia .....	112,000	
B	Recruiting .....	17,305	
C	Services Medical Board .....	13,320	
D	Furlough Pay to Newfoundlanders serving with Imperial Forces .....	35,000	
E	Detention Camp Expenses .....	9,756	
F	General Defence Services .....	500,000	687,381

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## IX. Natural Resources.

A	Salaries .....	205,776	
B	Travelling .....	7,000	
C	Incidentals .....	7,000	
D	Fisheries Expenditure .....	450,220	
E	Forestry Expenditure .....	78,240	
F	Ranger Force Expenses .....	52,000	
G	Surveys .....	48,100	
H	Meteorological Service .....	14,000	
I	New York Trade Bureau .....	4,000	
J	Reconstruction Expenditure—Fisher- ies .....	100,000	
K	Reconstruction Expenditure — Forests .....	17,000	983,336

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## IX (A). Agriculture and Rural Reconstruction.

A	Salaries, Agriculture .....	29,492
B	Travelling .....	15,000
C	Incidentals, Agriculture .....	2,000
D	Encouragement of Agriculture .....	25,000
E	Salaries, Rural Reconstruction .....	59,520
F	Visiting Advisers .....	3,000
G	Travelling, Rural Reconstruction.....	10,000
H	Incidentals, Rural Reconstruction .....	3,000
I	Allowances, Rural Reconstruction .....	4,200
J	Rural Development .....	126,000
I	Rehabilitation in Selected Areas.....	67,500
L	Relief .....	100,000
M	Rural Industries .....	10,000
N	Assistance to New Industries .....	15,000
P	Maintenance of Land Settlements.....	221,454

Q	Maintenance of Land Settlement		
	Schools .....	2,100	693,266
<hr/>			
X.	<b>Public Works.</b>		
A	Salaries .....	226,093	
B	Travelling and Subsistence .....	10,000	
C	Incidentals .....	3,700	
D	Public Buildings, Maintenance.....	261,100	
E	Roads, Bridges, Wharves, etc. ....	575,000	
F	Miscellaneous Expenditure .....	23,146	
G	Printing, Stationery, Advertising.....	97,700	
H	Lighthouses .....	86,950	
I	New Construction and Alterations		
	to Public Buildings .....	129,250	
J	Geological Division .....	30,800	
K	Newfoundland Tourist Traffic De-		
	velopment Board .....	26,000	
L	War Services .....	16,290	
M	Travelling Library .....	5,200	
N	Building and Equipment Science		
	Laboratory .....	15,000	
O	General Hospital .....	75,000	
Q	Road Construction .....	345,000	
R	Bonavista Breakwater .....	33,400	
S	Construction of Cottage Hospitals.....	20,000	
T	Construction of Buildings—		
	Demonstration Farm .....	20,000	
U	Air Services .....	90,000	2,089,629

XI. **Public Health and Welfare and  
War Pensions.**

A	Salaries and Allowances .....	563,702	
B	Travelling and Subsistence .....	23,500	
C	Incidentals .....	13,300	
D	War Pensions .....	592,610	
E	Relief Expenditure .....	850,000	
F	Allowances to Widows and Orphans..	220,000	
G	Old Age Pensions .....	140,000	
H	Hospital and Other Grants .....	48,000	
I	Orphanage Grants .....	31,600	
J	Maintenance and Equipment of Hos- pitals, etc. ....	345,500	
K	Maintenance and Equipment of Clinics, etc. ....	44,000	
L	Ambulance Services .....	3,750	
M	General Public Health Expenditure....	134,000	
N	General Health Campaign.....	48,500	
O	Anti-Tuberculosis Campaign .....	60,000	
P	Equipment, New Buildings.....	13,000	3,071,462

XII. **Board of Liquor Control.**

A	Salaries and Allowances.....	50,538	
B	Travelling .....	200	
C	Incidentals .....	950	51,688

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\$11,709,909

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AN ACT FURTHER TO AMEND THE EDUCATION  
ACT 1927.

[28th August, 1940]

## SECTION 1.—Amendment to Section 22.

A.D. 1940.      **Be it enacted by the Governor, by and with the advice  
of the Commission of Government, as follows:—**

Amendment  
to Section 22

**1.** Section 22 of the Act 18 George V. Chapter 14 entitled “An Act respecting Education” is hereby repealed and the following substituted therefor:

22. Such common schools shall not be established except upon recommendation of the Council of Education, and shall be conducted in accordance with such rules and regulations as may be agreed upon by the several Boards immediately concerned, and approved by the Governor-in-Commission. Any arrangement entered into for the establishment of such common schools shall be determinable by any of the contracting Boards by giving to each of the others six months' notice in writing to that effect. The buildings in which such common schools are conducted shall not be held in common by the Boards, but may be the property of one of the Boards: Provided however that upon request of all Boards immediately concerned and with the approval of the Council of Education the property in any such building together with the land on which it is situate and any land used in connection with it may be assigned or conveyed to the Commissioner for Home Affairs and Education who is hereby empowered to acquire and hold all such lands and buildings for the purposes of Section 21 and this section and to dispose thereof at such time and in such manner as he may with the approval of the Council of Education decide.

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AN ACT TO AUTHORIZE THE ISSUE TO ANGLO-NEWFOUNDLAND DEVELOPMENT COMPANY, LIMITED, OF A LEASE OF MILL SITE AND WATER POWER.

[30th August, 1940]

SECTION

1.—Lease of mill site and  
water power to Anglo-  
Newfoundland Develop-

SECTION

ment Company, Limited,  
to be issued.  
2.—Effect of lease.

WHEREAS on the 4th day of February, 1905, there was issued to Robert K. Bishop, administrator of the estate of George L. Phillips, a lease of that piece or parcel of land at the South West Arm of New Bay in the District of Twillingate as shown coloured red on the diagram to the said lease annexed and also the right to use the waters of the South East Brook in the South West Arm of New Bay aforesaid flowing through the said piece or parcel of land;

AND WHEREAS by divers mesne assignments and ultimately by Indenture dated the 26th day of August, 1920, made between Newfoundland Pine and Pulp Company, Limited, of the one part and Albert E. Reed & Company (Newfoundland) Limited of the other part and registered in Volume 71 of the Registry of Deeds for Newfoundland at Folio 311, the term of the said lease became vested in Albert E. Reed and Company (Newfoundland) Limited;

AND WHEREAS the term of the aforesaid lease expired on the 4th day of February, 1926;

AND WHEREAS all the assets of the said Albert E. Reed and Company (Newfoundland) Limited were subsequently acquired by Bishop's Falls Pulp and Paper Company, Limited;

AND WHEREAS under the provisions of Chapter 129 of the Consolidated Statutes of Newfoundland (Third Series) and amending Acts the Governor in Council on the 13th day of June, 1928, approved the application of Bishop's Falls Pulp and Paper Company, Limited, for a lease of a mill site and water power at South East Brook, New Bay, being the area formerly comprised in the said lease to Robert K. Bishop, and ordered that a lease of the said mill site and water power be issued to the said Bishop's Falls Pulp and Paper Company, Limited, for the term of twenty-one years at the rental of twenty-five dollars per year;

AND WHEREAS the issue of a lease to the said Bishop's Falls Pulp and Paper Company, Limited, has been delayed;

AND WHEREAS Anglo-Newfoundland Development Company, Limited, in the year 1929 acquired all the property and rights of Bishop's Falls Pulp and Paper Company, Limited;

AND WHEREAS all rentals in respect of the said lease have been paid to and accepted by the Department of Natural Resources up to the present date as if a lease had been issued;

AND WHEREAS the said Chapter and all amending Acts were repealed by the Crown Lands Act, 1930;

AND WHEREAS it appears right that a lease be now issued to Anglo-Newfoundland Development Company, Limited;

A.D. 1940.

**Be it, therefore, enacted by the Governor, by and with the advice of the Commission of Government, as follows:**

1. Notwithstanding the repeal of Chapter 129 of the Consolidated Statutes of Newfoundland (Third Series) and amending Acts by the Crown Lands Act, 1930, the Governor in Commission is hereby empowered to issue to Anglo-Newfoundland Development Company, Limited, under the provisions, terms and conditions of the said Chapter, a lease of those pieces or parcels of land situate at the South West Arm of New Bay, shown coloured red in the hereinbefore recited lease to the said Robert K. Bishop, as a mill site together with the right to use the waters of the said South East Brook in the South West Arm of New Bay flowing through or by the said pieces or parcels of land for the term of twenty-one years at the annual rental of twenty-five dollars.

2. Notwithstanding such repeal as aforesaid, the lease issued under this Act shall have effect as if it had been issued on the 13th day of June, A.D. 1928, under the said Chapter and amending Acts and shall be dated as of that date.

AN ACT TO PROVIDE FOR THE ISSUE OF SAVINGS STAMPS AND OTHERWISE TO AMEND THE SAVINGS CERTIFICATES ACT, 1940.

[30th August, 1940]

SECTION

- 1.—Issue of Savings Stamps and Savings Certificate Cards.
- 2.—Exchange of fully stamped cards for savings certificates.
- 3.—Respecting the use of postage stamps for purposes of this Act.
- 4.—Regulations.
- 5.—Disposition of funds.

SECTION

- 6.—Certain powers of Commissioner for Finance respecting savings certificates.
- 7.—Persons under legal disability may acquire savings certificates and stamps and redeem certificates.
- 8.—Trusts may not be recognized.
- 9.—Short title.

A.D. 1940.

**Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:**

Issue of Savings Stamps and Savings Certificate Cards.

**1.** It shall be lawful for the Governor in Commission to direct that stamps, to be known as "Savings Stamps", be prepared, issued and sold and that cards, to be known as "Savings Certificate Cards", be prepared and issued to purchasers of Savings Stamps.

Exchange of fully stamped cards for savings certificates.

**2.** The holder of a Savings Certificate Card to which are affixed Savings Stamps to the value of two dollars and fifty cents shall, upon presentation of such card together with a completed application for a savings certificate at a place where such certificates are issued, be entitled to the issue to him of a savings certificate.

Respecting the use of postage stamps for purposes of this Act.

**3.** It shall be lawful for the Governor in Commission to authorize the use for the purposes of this Act of stamps issued under authority of Chapter 35 of the Consolidated Statutes of Newfoundland (Third Series) entitled "Of the Postal and Telegraph Services", which stamps, when so used, shall be specially marked in such manner as the

Commissioner for Finance may prescribe and shall be deemed to be Savings Stamps within the meaning of this Act.

4.—(1) The Commissioner for Finance may make regulations dealing with all matters necessary or incidental to the preparation, issue, management and sale of Savings Stamps and the preparation and issue of Savings Certificate Cards and the presentation of such cards for issue of savings certificates and, without restricting the generality of the foregoing, may from time to time make regulations:

- (a) specifying the denomination or denominations of Savings Stamps;
- (b) prescribing the design and the form and the colour or colours of such stamps or the various denominations thereof;
- (c) prescribing the place or places at which such stamps may be sold;
- (d) limiting the number of such stamps to be sold to any one person;
- (e) setting forth who may purchase or hold such stamps and providing for the registration of purchasers;
- (f) regulating, restricting or prohibiting the transfer of such stamps;
- (g) dealing with the rights of holders acquiring such stamps by transmission;
- (h) providing for the marking or cancellation of such stamps upon issue, sale or final presentation thereof;

- (i) prescribing the form of Savings Certificate Cards;
- (j) prescribing the place or places at which such cards may be issued;
- (k) prescribing the conditions or terms under which such cards may be issued;
- (l) prescribing the fee, if any, to be paid for such cards;

and may from time to time alter, amend or repeal such regulations.

(2) Regulations dealing with any of the matters set forth in clauses (d), (e), (f), (g), (k) or (l) of subsection (1) of this section shall, and any other regulations made under the said subsection may, be published in the Newfoundland Gazette and all regulations required to be so published shall be effective as from the date of such publication or such later date as may by such regulations be appointed.

Disposition  
of funds.

5. The proceeds arising from the sale of Savings Stamps issued or postage stamps used under authority of this Act shall be applied to such purposes as the Governor in Commission may from time to time prescribe.

Certain  
powers of  
Commissioner  
for Finance  
respecting  
savings  
certificates.

6. Notwithstanding the provisions of Section 5 of The Savings Certificates Act, 1940, it shall be lawful for the Commissioner for Finance to prescribe the form of savings certificates and of applications therefor and the place or places at which such applications may be received and such certificates issued, managed and redeemed.



7. Subject to the provisions of any regulations made under the Savings Certificates Act, 1940, it shall be lawful for the Governor in Commission to issue and sell savings certificates and Savings Stamps to any person whomsoever, whatever be his age, status, or condition in life, and whether such person be qualified by law to enter into ordinary contracts or not; and upon redemption or encashment of any savings certificate to pay the value thereof as provided by the said Act to such person without the authority, aid or assistance of any person or persons, official or officials, being required, unless before such redemption or encashment such certificate shall be lawfully claimed as the property of some other party, in which case such value may, subject to the provisions of any such regulations, be paid to such person with the consent of the claimant or to the claimant with the consent of such person, any law, usage or custom to the contrary notwithstanding.

Persons under legal disability may acquire savings certificates and stamps and redeem certificates.

8. The Governor in Commission shall not be bound to see to the execution of any trust, whether expressed, implied, or constructive, to which any savings certificate or Savings Stamp may be subject, and, except only in case of lawful claim by some other party before redemption or encashment of such certificate, the receipt of any person in whose name any certificate is issued shall be a sufficient discharge to all concerned for the payment of any money payable in respect of such certificate, notwithstanding any trust to which such certificate may be subject, and whether or not the Governor in Commission or any person or body managing savings certificates on behalf of the Governor in Commission had notice thereof; and the Governor in Commission shall not be bound to see to the application of the money paid upon such receipt, any law, usage or custom to the contrary notwithstanding.

Trusts may not be recognized.

Short title.

9. This Act shall be read with Act No. 14 of 1940, entitled "An Act Respecting Savings Certificates" and the two shall be cited together as "The Savings Certificates Acts, 1940".

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AN ACT TO AUTHORIZE THE ISSUE TO THE SUN-  
SHINE CAMP ASSOCIATION OF A GRANT OF  
LAND

[17th September, 1940]

## SECTION

1.—Governor in Commission  
may issue grant of land  
and waters to The Sun-

## SECTION

shine Camp Association.  
2.—Grant to be issued subject  
to conditions.

WHEREAS The Sunshine Camp Association was incorporated on the 6th day of April, 1937, for the purpose, inter alia, of adopting any measures that may be considered necessary to improve the health, strength and well being of children;

AND WHEREAS the said Association maintains a children's summer camp at or near Healey's Pond on Thorburn Road and Bennett's Road in the District of St John's West;

AND WHEREAS the said Association has applied to the Governor in Commission for a grant of the land hereinafter described together with the waters flowing through the same in order to construct a swimming pool that it may better carry out the said purpose;

AND WHEREAS it is deemed proper and advisable to grant the request of the said Association;

Be it, therefore, enacted by the Governor, by and with A.D. 1940, the advice of the Commission of Government, as follows:—

1. The Governor in Commission is hereby authorized Governor in Commission and empowered to issue to The Sunshine Camp Associa-Commission may issue a grant of all that piece or parcel of land situate and grant of land being on Bennett's Road in the District of St. John's and waters to The Sunshine West abutted and bounded as follows, that is to say: by a Camp line commencing at a point formed by the intersection of Association.

the western limit of Bennett's Road sixty-six (66) feet wide with the eastern bank of the brook flowing from Gull Pond into Healey's Pond, thence running along said western limit of Bennett's Road in a northeasterly direction fifty-eight (58) feet, more or less, thence by land granted to Patrick Horan in general northerly and easterly directions two hundred (200) feet, more or less, thence along the aforesaid western limit of Bennett's Road ninety-two (92) feet, more or less, thence by the southern boundary of the aforesaid land granted to Patrick Horan in a general westerly direction two hundred eighteen (218) feet, more or less, thence turning and running South thirty-four degrees fourteen minutes west one hundred (100) feet, thence by land granted to Alice Morris and now in possession of The Sunshine Camp Association south seventy-three degrees twelve minutes east one hundred eleven (111) feet, thence south five degrees ten minutes west sixty-three (63) feet, thence south eighty-six degrees nine minutes east seventeen (17) feet, more or less, to a point thirty-three (33) feet distant from the bank of the aforesaid brook flowing from Gull Pond into Healey's Pond, thence by and at a distance of thirty-three (33) feet from the bank of said brook in a southerly direction one hundred fifty-three (153) feet, more or less, to the northern limit of Bennett's Road aforesaid, thence along said northern limit in a general northeasterly direction forty-six (46) feet, more or less, to the point of commencement including the waters of the said brook which run through the above described land and the land underneath the said waters.

Grant to be  
issued subject  
to conditions.

2. The said grant shall be issued subject to the condition that the lands and waters granted thereby shall be used only for the purpose of the summer camp maintained by the said Association and shall be subject to such other conditions and reservations as the Governor in Commission may think fit and may provide that the said grant shall be void on breach of any of the conditions thereof.

# AN ACT FOR THE PURPOSE OF FIXING MINIMUM PRICES FOR CODFISH

[17th September, 1940]

## SECTION

- 1.—Interpretation.
- 2.—Commissioner to pay losses on salt codfish.
- 3.—Commissioner to pay losses on fresh fish.
- 4.—Additional payments.
- 5.—Levy twenty cents per qtl. on export.
- 6.—Method of calculating cost.
- 7.—Conditions precedent to entitlement.
- 8.—Method of establishing sales prices.

## SECTION

- 9.—Co-ordinating Committee.
- 10.—Marketing organizations.
- 11.—Price of No. 2 Brazil.
- 12.—Keeping of books, &c.
- 13.—Form of fish receipt.
- 14.—Accounting dates.
- 15.—Forfeiture of rights.
- 16.—Rules.
- 17.—Period of Act.
- 18.—Payment of claims.
- 19.—Short title.

Schedule A.

Schedule B.

WHEREAS in view of the depressed state of the fisheries it has been found necessary to take measures to ensure that fishermen shall receive for their codfish not less than certain minimum prices;

AND WHEREAS it is expedient to secure the said result by undertaking to compensate licensed exporters for certain losses which may result from the payment of such minimum prices provided certain conditions are fulfilled;

Be it therefore enacted by the Governor, by and with A.D. 1940. the advice of the Commission of Government, as follows:

### 1. In this Act:—

Interpretation

- (a) "licensed exporter" shall mean an exporter of salt codfish holding an annual licence under the Fisheries Board Act, 1936.
- (b) "Commissioner" shall mean the Commissioner for Natural Resources.

- (c) "Board" shall mean the Newfoundland Fisheries Board.
- (d) "Association" shall mean the Salt Codfish Association.
- (e) "designated export points" shall mean such ports as shall from time to time be decided by the Board and the Co-ordinating Committee jointly.

Commissioner  
to pay losses  
on salt codfish.

2. The Commissioner shall pay or cause to be paid to a licensed exporter of salt codfish in respect of fish produced during the calendar year 1940 of the grades mentioned in Schedule A of this Act and purchased by him any sums by which the prices established from time to time under Section 7 of this Act in respect of a particular shipment of codfish are at the time of export of such shipment less than the cost of the said shipment arrived at by the processes of calculation provided under this Act.

Commissioner  
to pay losses  
on fresh fish.

3. The Commissioner shall pay or cause to be paid to a licensed exporter sums calculated in a manner analogous to that set forth in Section 2 of this Act in respect of any fish produced during the calendar year 1940 and purchased by him in the fresh state and cured into salt fish in Newfoundland: Provided that in lieu of the price for salt fish set forth in Schedule A hereto such exporter shall have paid for such fish in the fresh state such prices as are set forth in Schedule A hereto.

Additional  
payments.

4. The Commissioner shall, in addition to all other payments under this Act, pay to a licensed exporter a sum equivalent to twenty cents per quintal on all merchantable fish and all No. 1 and No. 2 Labrador fish produced in the year 1940 and purchased by him and in the possession of such licensed exporter on the 31st day of January, 1941. For the purpose of calculating the amount due under this section, the quantity of such merchant-



able and No. 1 and No. 2 Labrador fish in the possession of a licensed exporter shall be deemed to be the total quantity of such grades of fish purchased by him less such quantity thereof as shall have been exported by him up to and including the 31st day of January, 1941

5.—(1) There shall be paid to the Commissioner by every licensed exporter of salt codfish produced in the calendar year 1940 and exported by such licensed exporter (either before or after the passing of this Act) a sum or sums equivalent to twenty cents per quintal of shore fish or Labrador cure fish, twenty cents per draft of one hundred and forty pounds of heavy salted salt bulk fish, and twenty cents per draft of 224 pounds of shore fish salted as salt bulk.

(2) Such sum or sums shall be paid to the Collector of Customs at the port of export and it shall be the duty of such collector to collect same for and on behalf of the Commissioner and to pay same to the Commissioner.

(3) The payment of such sum or sums in respect of salt codfish exported before the passing of this Act shall be made within sixty days of the passing of this Act and failure to make such payment within such period shall be deemed to bring the licensed exporter within the penalty provided by Section 15 of this Act.

(4) The payment of such sum or sums in respect of salt codfish produced in the calendar year 1940 and exported after the passing of this Act shall be a condition precedent to the issue of an export entry for any such salt codfish.

6. In order to arrive at the cost of codfish for the purpose of calculating amounts payable under Sections 2 and 3 of this Act—

Method of calculating cost.

- (a) A licensed exporter shall be entitled to add to the relative scheduled prices of the respective kinds and qualities of codfish purchased by him

(i) such of the items set forth in Schedule B hereof as apply to the kind and quality of fish in respect of which it is claimed that payment is due, upon and subject to the conditions set forth in the said Schedule, and

(ii) a sum equivalent to twenty cents (20c.) per quintal of salt codfish in respect of which it is claimed that payment is due.

- (b) A licensed exporter shall be deemed to have paid for codfish of the grades set forth in Schedule A of this Act the prices set forth in the said Schedule at designated export points notwithstanding that he may in fact have paid prices higher than those set forth in the said Schedule.

Conditions  
precedent to  
entitlement.

7.—(1) Subject to the proviso hereinafter contained a licensed exporter shall not be entitled to receive any payment under this Act unless—

- (a) In the case of purchases from a fisherman, the licensed exporter shall have paid such fisherman for all codfish of 1940 production of the grades set forth in Schedule A purchased by such licensed exporter prices not less than those set forth in the said Schedule at designated export points.

- (b) In the case of purchases from another licensed exporter, the purchasing licensed exporter shall have accompanied his claim for payment with an affidavit of the selling licensed exporter stating that such selling licensed exporter has paid to the fisherman prices not less than those set forth in the said Schedule at designated export points.

(c) He shall have sold the fish in respect of which such payment is claimed in such market and at such prices and upon such terms and conditions if any as shall have been approved by the Newfoundland Fisheries Board or as shall be required by any laws or regulations lawfully made.

(d) In the case of a fisherman, or of a merchant (not being a licensed exporter) normally engaged in the issue of fishery supplies, who has obtained more than one half of his fishery supplies whether on credit or for cash from a licensed exporter, such licensed exporter shall have purchased all the fish produced by the fisherman or collected by the merchant from fishermen supplied by him as shall have been offered to the licensed exporter by such fisherman or merchant as the case may be.

(e) In the case of a fisherman, or of a merchant (not being a licensed exporter) normally engaged in the issue of fishery supplies, who has obtained more than one-half of his fishery supplies whether on credit or for cash from more than one licensed exporter, each such licensed exporter shall have purchased such proportion of the fish produced by such fisherman or collected by the merchant from fishermen supplied by him as the amount of supplies obtained by such fisherman or merchant from such licensed exporter bears to the total of supplies obtained by such fisherman or merchant for the 1940 season from licensed exporters to the extent to which such fish shall have been offered to the said licensed exporter.

(2) No licensed exporter shall be obliged to purchase from any fisherman or merchant any fish cured as to style contrary to the written instructions given by such licensed exporter prior to curing.

(3) In any case in which a licensed exporter shall purchase codfish for cash or in which after crediting his account in full there shall be a balance due to a seller, the licensed exporter shall pay such purchase price or balance as the case may be in cash to the seller unless the seller shall otherwise desire. A breach of this subsection shall be deemed to bring the licensed exporter within the penalty provided by Section 15 of this Act.

(4) In order to qualify for payments under this Act a licensed exporter shall grade all fish in accordance with such regulations as shall, at the time of the purchase of any fish by the licensed exporter, be in force and he shall keep all grades of fish stored separately while in his store or warehouse.

(5) Provided however that such licensed exporter shall not become disentitled to receive payment under this Act if in the opinion of the Commissioner he has failed to comply with any of the foregoing provisions of this section through inadvertence.

(6) The Commissioner may require proof to his satisfaction that the said prices have been paid for all such fish bought by such licensed exporter and that all other conditions of this section have been complied with.

Method of  
establishing  
sales prices.

8.—(1) For the purpose of establishing the minimum prices below which salt codfish shall not be sold in the foreign markets the Association shall appoint a Committee for each market (hereinafter called the Marketing Committee). Once in each month the Marketing Committee shall establish the minimum prices which shall prevail for the ensuing month: Provided however that if during such ensuing month conditions in the opinion of any Marketing Committee render it necessary such Marketing Committee may revise the prices heretofore established.

(2) Minimum prices to be established by the Marketing Committee shall before being established be submitted for

the approval of the Chairman of the Board who, if not satisfied that said prices are proper and reasonable, may defer the establishment thereof and refer immediately the question of what are proper and reasonable prices to a Committee to be known as the Price Revision Committee which shall consist of two nominees of the Association and two nominees of the Board, and any sale prices agreed upon by the said Committee shall be taken as if they had been established by the Marketing Committee. Should the Price Revision Committee be unable to agree upon what prices are to be considered proper and reasonable they shall appoint an umpire and the decision of the majority of the said Committee and the umpire shall be final and binding and the prices settled by them shall be taken as if they had been established by the Marketing Committee. Should the representatives of the Association and the members of the Board be unable to agree upon an umpire either the Association or the Board may apply to the Supreme Court or a judge thereof summarily for the appointment of such umpire, and the sections of the Judicature Act referring to arbitration shall apply *mutatis mutandis* to such application: Provided that for the purposes of this subsection it shall be the duty of the Board and of any Price Revision Committee and any umpire appointed as provided in this subsection in deciding what prices shall be considered as proper and reasonable to have regard to—

- (a) the respective quantities of fish which at prices under consideration can reasonably be expected to be marketed, and
- (b) the public interest with particular reference to the economic operation of the Government undertaking under this Act.

9. There shall be a Committee to be known as the Co-ordinating Committee which shall consist of the Chairman of the Board, the Secretaries for Natural Resources and Co-ordinating  
Committee.

Finance, and six licensed exporters, to be appointed by the Governor in Commission. The Chairman of the Board shall be Chairman of the said Committee. The duties of the said Committee shall be of an advisory nature and they are to be consulted upon all such matters as shall be considered of sufficient importance to refer to them, and all such matters as shall be referred by the Commissioner or by his direction.

Marketing  
organizations.

10. The respective Marketing Committees may from time to time recommend sales to be made and the share or quota of any licensed exporter therein. Such sales, shares and quotas shall be subject to the approval of the Board, and if any licensed exporter who in the opinion of the Board is reasonably capable of supplying his quota for any sale which the Marketing Committee recommend shall fail to do so, the Commissioner may on recommendation of the Board forfeit all his rights under this Act.

Price of No. 2  
Brazil.

11. For the purpose of arriving at the amount due for loss on the sale of fish known as No. 2 Brazil the licensed exporter shall be deemed to have paid therefor at the rate of three dollars and twenty-five cents (\$3.25) per quintal.

Keeping of  
books, &c.

12. Licensed exporters shall keep all necessary and proper books and records of all codfish bought and sold and of the qualities thereof, which accounts shall at all reasonable times be open to the inspection of the Board or of such person or persons as they shall from time to time appoint, and the Board or their appointees may at all reasonable times inspect any fish in the possession or control of any licensed exporter and the premises in which any such fish is stored.

Form of fish  
receipt.

13. The Board may prescribe the particulars which shall appear on a fish receipt to be used in connection with any fish purchased by a licensed exporter and no fish receipt which does not contain such particulars shall be valid for the purposes of this Act.



14. Accounts showing the amounts claimed as pay-<sup>Accounting</sup>able by the Commissioner under this Act shall be furnish-<sup>dates.</sup>ed each month showing claims arising as at the end of each month during which export shall have taken place.

15.—(1) The Governor in Commission may at his dis-<sup>Forfeiture of</sup>cretion forfeit all rights under this Act of any licensed<sup>rights.</sup> exporter who in the opinion of the Board has committed any violation of the provisions of this Act or been guilty of any interference with the aims and objects for which this Act is passed so serious as to be in the opinion of the Board prejudicial to the interests of the country, or who has failed to make all reasonable efforts to sell his fish.

(2) Any licensed exporter aggrieved by the decision of the Governor in Commission under subsection (1) hereof may appeal therefrom to the Supreme Court.

16. The Commissioner may on the recommendation of<sup>Rules.</sup> the Co-ordinating Committee make rules to provide for any cases not covered in the Schedules to this Act, with a view to giving effect to the provisions of this Act and the Schedules hereto.

17. This Act and the liability of the Commissioner<sup>Period of Act.</sup> hereunder shall remain in effect until all matters arising hereunder in relation to the 1940 production of salt cod-fish, including the settlement of all claims, shall have been finally settled and disposed of.

18. All claims for payment under this Act shall be made<sup>Payment of</sup> in such form and shall contain such information, and<sup>claims.</sup> shall be verified in such manner as the Commissioner may from time to time direct. All claims shall be paid within thirty days after the same shall have been approved.

19. This Act may be cited as the Fishermen's Assist-<sup>Short title.</sup>ance Act, 1940.



## Schedule A.

**SCHEDULE A****I. Shore Cure****Price**

Large and Medium Merchantable.....	\$5.50	per	qtl.
Small Merchantable .....	4.75	"	"
Large and Medium Madeira .....	5.00	"	"
Small Madeira .....	4.25	"	"
Tom Cods, 8" to 12", not below Madeira standard .....	3.75	"	"
Labrador, shore style, not below stand- ard of ordinary small Madeira....	4.25	"	"

**II. Labrador Cure**

Labrador semi-dry cure.

Number 1 .....	\$3.50	"	"
Number 2 .....	3.25	"	"

Provided however that a fisherman shall not be entitled to claim the above prices for an amount of semi-dry fish greater than one-third of the total amount of such fisherman's heavy salted fish.

Labrador or Heavy Salted Newfound-  
land fish, cured in Labrador style,

Number 1 .....	\$3.25	per	qtl.
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Labrador or Heavy Salted Newfound-  
land fish, cured in Labrador style,

Number 2 .....	\$3.00	per	qtl.
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Where fish is culled and purchased on  
the Labrador coast.

No. 1 .....	\$2.90	per	qtl.
No. 2 .....	2.65	"	"

Where fish is purchased on the Labra-  
dor coast and it is impracticable  
to cull it as between No. 1 and  
No. 2, the price for mixed No. 1  
and No. 2 shall be .....

	\$2.75	per	qtl.
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**III. Salt Bulk**

Heavy Salted Labrador, Shore or Bank

Codfish, clean and not requiring re-  
washing for export in salt bulk  
state, properly split and of sound  
quality and measuring 12 inches

and up .....\$2.25 per cwt.  
(112 lbs.)

Shore style salted Labrador, Shore or

Bank Codfish, clean and not re-  
quiring rewashing for export in  
salt bulk state, properly split and  
of sound quality, Small—measuring

from 12 to 18 inches inclusive....\$1.90 per cwt.  
(112 lbs.)

Shore style salted Labrador, Shore or

Bank Codfish, clean and not re-  
quiring rewashing for export in  
salt bulk state, properly split and  
of sound quality, Large and Med-

ium—over 18 inches .....\$2.25 per cwt.  
(112 lbs.)

**IV. Fresh Fish.**

(For salting and curing to any of the  
above-named qualities).

Sound split fish over 12 inches in

length .....\$0.01 per lb.

The following deductions are permitted from the above  
prices:

(1) In the case of fish listed under

Class A:

Light Damp: deduction of.....\$0.40 per qtl.

Heavy Damp: deduction of ..... 0.60 “ “

Young fish: deduction of ..... 1.00 “ “

- (2) In the case of a licensed exporter collecting fish at places other than designated export points, such a sum as shall be approved by the Board, not exceeding the actual cost of collection.

## Schedule B.

**SCHEDULE B.****I. Handling Allowances.**

<b>Labrador</b>	<b>St. John's</b>	<b>Outports</b>
Labour .....	\$0.25 per qtl.	\$0.15 per qtl.
Overhead .....	0.25 " "	0.20 " "
<b>Shore</b>		
Labour .....	0.35 " "	0.25 " "
Overhead .....	0.40 " "	0.30 " "
<b>Salt Bulk</b>		
Labour .....	0.35 per draft	0.30 per draft
Overhead .....	0.25 " "	0.20 " "

(Draft=224 lbs.)

**II. Package Allowances.**

Barrel .....	\$0.60
Cask .....	1.20
Half-cask .....	0.75
Box, 100, 112 and 128 lbs. capacity .....	0.65
Drum .....	0.55
Half-drum .....	0.45

The above allowances include the cost of material and labour for lining and/or strapping.

If, after investigation, the Board is satisfied that the actual cost to the exporter in respect of items under the heads of "Handling Allowances" and/or "Packages" is less than the allowance in the above scales the Government may disallow any charge in excess of the actual cost.

### III. Extra Allowance

A sum equivalent to twenty-five cents per quintal on all dried salt codfish exported, of the grades mentioned in Schedule A and twenty-five cents per draft of 224 pounds on all salt bulk fish exported.

### IV. Special Provisions Relating to Salt Bulk and Fresh Fish

1. In any case where salt bulk fish has to be resalted at the expense of the licensed exporter, such licensed exporter may add to the cost of same the cost of salt actually used, not to exceed:

- (a) in the case of salting in store, 8 hogsheads per 100 drafts;
- (b) in the case of salting on board carrier which is to carry the fish to market, 6 hogsheads per 100 drafts.

2. In any case where fish is taken in fresh or in salt bulk and curing is advanced to a stage where it produces another type of fish referred to in this Schedule when shipped, the labour and overhead charges applicable to the class of dried fish made shall apply.

3. In any case in which salt bulk fish shall have been sold by a licensed exporter for export after having been stored in warehouse for at least seven days such licensed exporter shall be entitled to add to the cost of same a sum equivalent to ten per cent. of the price at which the fish shall have been purchased.

4. For the purpose of computing claims arising in connection with Pickled Fish not further advanced than headed, eviscerated and split, and exported as Pickled fish, the following basis shall be used:

Cost (374 lbs. fresh fish being equivalent to 1 draft of 224 lbs. pickled) . \$3.74 per draft

Salt.....31 hogsheads to 100 drafts.

Labour St. John's ..... .35 “ “

Labour Outports ..... .30 “ “

Plus overhead, package allowance and extra allowance as provided under paragraphs I, II and III of this Schedule.

The above labour allowances shall apply where splitting is done by the producer. In cases where it is done by the buyer on the customary basis of taking livers against the cost of splitting, an additional sum of twenty cents for labour may be added, but in such cases there shall be deducted from any claim for loss the market value of the livers on the date of the purchase of the fish.

#### V. Labrador Semi-dry Fish.

In any case in which the Board shall permit a licensed exporter to dry ordinary cure Labrador fish to make semi-dry fish, after the same has been purchased and taken in, such semi-dry fish shall be taken into account on the basis provided in paragraph II of Schedule A, semi-dry Labrador without any further addition thereto in respect of drying costs or loss of weight.

In any case in which the Board shall permit a licensed exporter to dry Labrador fish for any market which requires a greater degree of dryness than Labrador semi-dry, such licensed exporter shall be entitled to add to the cost of the same a sum equivalent to the actual extra labour costs involved and the actual extra loss in weight, to be approved by the Board.

## VI. Special Cases.

In any case in which a licensed exporter in St. John's purchases packed fish from a licensed exporter in an outport, a sum equivalent to the amount allowed for labour in outports and overhead in St. John's respectively may be added to the prices listed in Schedule A.

In any case in which a licensed exporter exports fish on behalf of a person in an outport not a licensed exporter (which may be done only if the approval of the Board is first obtained in writing), the rates for labour and overhead to be added to the prices listed in Schedule A shall be those applicable to an outport, unless it is necessary to bring the said fish to St. John's, in which event the rate for overhead applicable to St. John's shall apply, and there may be added a sum equivalent to three per cent. of the contract sale price as the remuneration of the licensed exporter.

In the case of an outport licensed exporter whose place of business is so situated that by reason of close of navigation or lack of shipping opportunities he is unable to ship direct to the foreign market, the Board may approve the transfer of such licensed exporter's fish to another designated export point. In any such case the licensed exporter may add to his cost the actual amount paid for freight, insurance and storage (if such licensed exporter has no storage premises at the last mentioned point) not to exceed a reasonable amount in any event.

In any case in which a licensed exporter in St. John's purchases fish packed in an outport from a person not a licensed exporter, such licensed exporter may add to the prices listed in Schedule A sums equivalent to the amount allowed for labour in an outport and overhead in St. John's respectively.

In any case in which a licensed exporter has not in the past been in the habit of shipping to a particular market except through the agency of some other exporter, such licensed exporter may, the previous approval in writing of the Board having been first obtained, export his fish to such particular market through the agency of another exporter, and may add to his cost a sum equivalent to three per cent. of the contract sale price as remuneration for the licensed exporter who exports the said fish.

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AN ACT TO EXTEND THE POWERS WHICH MAY BE  
EXERCISED BY THE GOVERNOR IN COMMISSION.

[20th September, 1940]

SECTION

- 1.—Defence Regulations.
- 2.—Power to impose charges.
- 3.—Extent of application of Defence Regulations.
- 4.—Hearing of proceedings in camera.
- 5.—Proof of instruments.

SECTION

- 6.—Publication and amendment of Defence Regulations.
- 7.—Saving of prerogative powers.
- 8.—Duration of Act.
- 9.—Short title.

Be it enacted by the Governor, by and with the advice A.D. 1940.  
of the Commission of Government, as follows:

1.—(1) The Governor in Commission may by Order in Defence Commission make such regulations (in this Act referred Regulations.  
to as “Defence Regulations”) as appear to him to be necessary or expedient for securing the public safety, the defence of the realm, the maintenance of public order and the efficient prosecution of any war in which His Majesty may be engaged, and for maintaining supplies and services essential to the life of the community and such Regulations may make such provision for requiring persons to place themselves, their services and their property at the disposal of His Majesty as appears to the Governor in Commission to be necessary or expedient for any of the aforesaid purposes.

(2) Without prejudice to the generality of the powers conferred by the preceding subsection, Defence Regulations may, so far as appears to the Governor in Commission to be necessary or expedient for any of the purposes mentioned in that subsection,—

- (a) make provision for the apprehension, trial and punishment of persons offending against the Regulations, and for the detention of persons whose detention appears to the Governor in Commission

to be expedient in the interests of the public safety or the defence of the realm;

(b) authorise—

(i) the taking of possession or control, on behalf of His Majesty, of any property or undertaking;

(ii) the acquisition, on behalf of His Majesty, of any property;

(c) authorise the entering and search of any premises; and

(d) provide for amending any enactment, for suspending the operation of any enactment, and for applying any enactment with or without modification.

(3) Defence Regulations may provide for empowering such authorities, persons or classes of persons as may be specified in the Regulations to make orders, rules and byelaws for any of the purposes for which such Regulations are authorised by this Act to be made, and may contain such incidental and supplementary provisions as appear to the Governor in Commission to be necessary or expedient for the purposes of the Regulations.

(4) A Defence Regulation, and any order, rule or bye-law duly made in pursuance of such a Regulation, shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act or in any instrument having effect by virtue of any enactment other than this Act.

Power to  
impose charges.

2. Without prejudice to the preceding provisions of this Act, any Defence Regulations may provide—

(a) for charging, in respect of the grant or issue of any licence, permit, certificate or other document

for the purposes of the Regulations, such fee not exceeding twenty-five dollars as may be prescribed under the Regulations; and

- (b) for imposing and recovering such charges as may be prescribed under the Regulations in respect of any services which, in pursuance of such Regulations, are provided on behalf of His Majesty, or under arrangements made on behalf of His Majesty, other than services necessary for the performance of duties imposed by law upon the Crown;

and all sums received by way of such fees or charges as aforesaid shall be paid into the Exchequer.

3. Unless the contrary intention appears therefrom, any provisions contained in, or having effect under, any Defence Regulations shall—

Extent of  
application of  
Defence  
Regulations.

- (a) in so far as they specifically impose prohibitions, restrictions or obligations in relation to ships, vessels or aircraft, or specifically authorise the doing of anything in relation to ships, vessels or aircraft, apply to all ships, vessels or aircraft in or over Newfoundland and to all British ships or aircraft registered in Newfoundland, wherever they may be; and
- (b) in so far as they impose prohibitions, restrictions or obligations on persons, apply (subject to the preceding provisions of this section) to all persons in Newfoundland and all persons on board any British ship or aircraft registered in Newfoundland;

and such Regulations may make provision whereby the owner, manager or charterer of any British ship or aircraft registered in Newfoundland, being a person resident in Newfoundland or a corporation incorporated under the law of Newfoundland, is subjected to restrictions in re-

spect of the employment of persons of any foreign country or territory in connection with the management of such ship or aircraft.

Hearing of  
proceedings in  
camera.

4.—(1) If, as respects any proceedings before a court (whether instituted before or after the commencement of this Act), the court is satisfied that it is expedient, in the interests of the public safety or the defence of the realm so to do, the court—

- (a) may give directions that, throughout, or during any part of, the proceedings, such persons or classes of persons as the court may determine shall be excluded;
- (b) may give directions prohibiting or restricting the disclosure of information with respect to the proceedings.

The powers conferred by this subsection shall be in addition to, and not in derogation of, any other powers which a court may have to give such directions as aforesaid.

(2) If any person contravenes any directions given by a court under the preceding subsection, then, without prejudice to the law relating to contempt of court, he shall be liable, on summary conviction, to imprisonment for a term not exceeding three months or to a fine not exceeding five hundred dollars or to both such imprisonment and such fine, or, on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine not exceeding two thousand dollars or to both such imprisonment and such fine.

Proof of  
instruments.

5. Every document purporting to be an instrument made or issued by any Commissioner or other authority or person in pursuance of any provision contained in, or

having effect under, Defence Regulations, and to be signed by or on behalf of the said Commissioner, authority or person, shall be received in evidence, and shall, until the contrary is proved, be deemed to be an instrument made or issued by that Commissioner, authority or person; and prima facie evidence of any such instrument as aforesaid may, in any legal proceedings (including arbitrations), be given by the production of a document purporting to be certified to be a true copy of the instrument by, or on behalf of, the Commissioner or other authority or person having power to make or issue the instrument.

6.—(1) Defence Regulations shall be published in the Newfoundland Gazette and shall take effect as from the date of publication or such other date as shall be prescribed in such Regulations.

Publication and  
amendment of  
Defence  
Regulations.

(2) Any power conferred by the preceding provisions of this Act to make Defence Regulations shall be construed as including a power to vary or revoke such Regulations.

7. The powers conferred by or under this Act shall be in addition to, and not in derogation of, the powers exercisable by virtue of the prerogative of the Crown.

Saving of  
prerogative  
powers.

8.—(1) Subject to the provisions of this section, this Act shall continue in force for the period of two years beginning with the date of the passing of this Act, and shall then expire: Provided that, if at any time while this Act is in force, it shall appear expedient to the Governor in Commission that this Act should be continued in force for a further period of one year from the time at which it would otherwise expire, the Governor in Commission may by Order in Commission direct that this Act shall continue in force for that further period.

Duration  
of Act.

(2) Notwithstanding anything in the preceding subsection, if the Governor in Commission by Order in Com-

mission declares that the emergency that was the occasion of the passing of this Act has come to an end, this Act shall expire at the end of the day on which the Order is expressed to come into operation.

(3) The expiry of this Act shall not affect the operation thereof as respects things previously done or omitted to be done.

Short title.

**9.** This Act may be cited as the **Emergency Powers (Defence) Act, 1940.**

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AN ACT FURTHER TO AMEND THE REVENUE  
ACT, 1939.

[19th September, 1940]

SECTION		SECTION
1.—Amendment to Schedule A.		3.—Amendment to Schedule C.
2.—Amendment to Schedule B.		4.—Date of coming into operation.

Be it enacted by the Governor, by and with the advice of A.D. 1940.  
the Commission of Government, as follows:—

1. Schedule A to the Revenue Act, 1939, is hereby Amendment to  
amended by striking out Items 103, 114, 115, 116, 161, 162, Schedule A.  
164, 369b and 603 and substituting therefor the Items  
bearing the corresponding numbers in Schedule A hereto  
and by inserting as new Items in their proper numerical  
places the Items numbered 104b, 161a and 607b in  
Schedule A hereto, and by renumbering Items 104 and  
607 as 104a and 607a respectively.

2. Schedule B to the Revenue Act, 1939, is hereby Amendment to  
amended by striking out Item D1323 and substituting Schedule B.  
therefor the Item bearing the corresponding number in  
Schedule B hereto.

3. Schedule C to the Revenue Act, 1939, as amended by Amendment to  
Act No. 26 of 1939, is hereby further amended by striking Schedule C.  
out Items E1405, E1405a, E1406 and E1407 and substi-  
tuting therefor the Items bearing the corresponding  
numbers in Schedule C hereto and by inserting as a new  
Item immediately following Item E1405a the Item  
numbered E1405b in Schedule C hereto.

4. This Act shall be deemed to have come into effect at Date of coming  
midnight on the 3rd day of July, 1940, into operation.

## Schedule A.

## SCHEDULE A.

## Amendment to Schedule A.

Item No.	Class or Description of Goods		Rates of Duty		
			Full	Inter-mediate	Prefer-ential
103	Spirits of any description, N.E.S., wood naptha or methyl alcohol, denatured or methylated spirits, medicinal and pharmaceutical preparations of all kinds, N.E.S., containing over 30% of alcohol by volume . . . . .	ad val.	65%	65%	65%
104b	Perfumes, essences and toilet preparations of all kinds, N.E.S., containing alcohol...	ad val.	65%	65%	65%
114	Sugars—Loaf, cut loaf, cube, caster and powdered or icing, N.E.S.	per lb.	\$0.06	\$0.06	\$0.06
115	Sugar, N.E.S. . . . .	per lb.	\$0.04 $\frac{1}{4}$	\$0.04 $\frac{1}{4}$	\$0.04 $\frac{1}{4}$
116	Sugar, brown or yellow, when imported direct or in bond from British West Indies . . . .	per lb.	\$0.02 $\frac{1}{4}$	\$0.02 $\frac{1}{4}$	\$0.02 $\frac{1}{4}$
161	Tobacco, plug, firm pressed . . . . .	ad val.	18%	18%	18%
		plus per lb.	\$0.49	\$0.49	\$0.49
161a	Tobacco, manufactured, for pipe smoking only	ad val.	18%	18%	18%
		plus per lb.	\$0.57	\$0.57	\$0.57
162	Tobacco, manufactured, commonly used in making cigarettes, or for both pipe and cigarette smoking . . .	per lb.	\$1.43	\$1.43	\$1.43

**SCHEDULE A**—continued.

Item No.	Class or Description of Goods		Rates of Duty		
			Full	Inter-mediate	Prefer-ential
164	Cigarettes, manufactur- ed . . . . .	per lb.	\$4.95	\$1.95	\$4.95
369b	Cinematograph films intended for public exhibition . . . . .	per M. feet	\$6.60	\$6.60	\$6.20
603	Non-alcoholic toilet preparations, N.E.S., including perfumery..	ad val.	65%	65%	55%
607b	Soap, toilet . . . . .	ad val.	50%	50%	40%

## Schedule B.

## SCHEDULE B.

## Amendments to Schedule B.

Item No.	Goods	When subject to Drawback, etc.	Proportion of Duty payable as Drawback, etc.
		On the production of proof to the satisfaction of the Board of Customs that the goods have been—	
D1323	Materials imported and used in the manufacture of boots and shoes with the exception of leathers of the kind or nature of those manufactured in Newfoundland, viz.:—	Imported by wholesale manufacturers of boots and shoes and used in the manufacture of boots and shoes.	
	(1) sole leather in the hide or side.		On such goods liable to duty at the preferential rate—80%.
			On such goods liable to duty at the full rate or the intermediate rate—50%.
	(2) all upper leather, N.E.S.		On such goods liable to duty at the preferential rate—80%.
			On such goods liable to duty at the full rate or the intermediate rate—50%.
	(3) all other materials.		80%.

SCHEDULE C.

Schedule C.

Amendments to Schedule C—Excise Duties

Item No.	Class or Description of Goods		Rate
E1405	Tobacco, plug, firm pressed	per lb.	\$0.40
E1405a	Tobacco, manufactured, for pipe smoking only .. ....	per lb.	\$0.58
E1405b	T o b a c c o, manufactured, commonly used in making cigarettes, or for both pipe and cigarette smoking	per lb.	\$0.82
E1406	Cigarettes weighing not more than 2½ lbs. per thousand .. . . . . .	per M.	\$6.25
E1407	Cigarettes weighing more than 2½ lbs. per thousand	per M.	\$8.50

**1940 Standard Time (Newfoundland) Extension No. 27  
Act, 1940**

**AN ACT TO EXTEND THE OPERATION OF THE  
STANDARD TIME (NEWFOUNDLAND) ACT, 1935.**

[4th October, 1940]

**SECTION**

**1.**—Reckoning of Summer and ordinary time in relation to Greenwich time.

**SECTION**

**2.**—Application of Act No. 17 of 1935.  
**3.**—Short title.

**A.D. 1940.**

**Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:**

Reckoning of summer and ordinary time in relation to Greenwich time.

**1.** Notwithstanding the provisions of the Standard Time (Newfoundland) Act, 1935, during the period in the year 1940 between midnight on the first Sunday in October and midnight on the first Sunday in November, the hour of noon shall be fixed as two and one-half hours later than noon by mean solar time at Greenwich; and all other hours shall be reckoned accordingly.

Application of Act No. 17 of 1935.

**2.** The preceding section of this Act shall have effect as though it were included in the Standard Time (Newfoundland) Act, 1935, and the provisions of that Act not inconsistent with the said section of this Act shall apply accordingly.

Short title.

**3.** This Act may be cited as the Standard Time (Newfoundland) Extension Act, 1940.

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AN ACT TO AMEND THE FISHERY AND AGRICULTURAL PRODUCE (GRADING AND MARKING) ACT, 1939.

[15th October, 1940]

SECTION

- 1.—Appointment of inspectors.
- 2.—Powers of inspectors.
- 3.—Obstruction of inspectors; penalty.
- 4.—Power to make certain regulations.
- 5.—Regulations in Schedule to have effect.

SECTION

- 6.—General penalty.
  - 7.—Prosecutions, in whose name taken.
  - 8.—Definition.
  - 9.—Repeal of The Vegetable Grading Act 1935.
  - 10.—Short title.
- Schedule.

Be it enacted by the Governor, by and with the advice A.D. 1940.  
of the Commission of Government, as follows:

1. The Commissioner for Natural Resources shall have Appointment power to appoint such inspectors as he shall deem neces- of inspectors.  
sary to carry out the provisions of this Act and of all  
regulations made under this Act and may prescribe their  
titles and duties and make general rules as to their con-  
duct and employment.

2. Any inspector appointed under this Act may enter Powers of  
upon any shop, store, building, wharf, premises or place, inspectors.  
vehicle, vessel or boat, including any shop, store, build-  
ing, wharf, premises or place, vehicle, vessel or boat of  
the Newfoundland Railway, and examine any produce  
therein and the owner or person in charge of such shop,  
store, building, wharf, premises or place, vehicle, vessel  
or boat shall disclose to and make available for examin-  
ation by such inspector all produce therein and shall  
show to him upon demand all shipping documents re-  
lating to any shipment.

3. Any person who fails to comply with the provisions Obstruction of  
of the last preceding section and every person who ob- inspectors;  
penalty.

6. Every person who shall commit a breach of any of the provisions of this Act or of any regulations made

6. Every person who shall commit a breach of any of the provisions of this Act or of any regulations made

under this Act, where no penalty is by this Act or by such regulations provided, shall be liable for each breach on summary conviction to a fine not exceeding one hundred dollars, and, in default of payment, to imprisonment for a term not exceeding two months.

7. All prosecutions for breaches of this Act or any regulations made under this Act may be taken in the name of the Commissioner or an inspector.

Prosecutions,  
in whose name  
taken.

8. Unless the context otherwise requires, the expression "this Act" used in the foregoing sections shall include the Fishery and Agricultural Produce (Grading and Marking) Act, 1939, and all amendments now or hereafter made thereto.

Definition.

9. The Act No. 41 of 1935 entitled "An Act for the Grading of Potatoes and Turnips" is hereby repealed.

Repeal of The  
Vegetable  
Grading Act  
1935.

10. This Act and the Fishery and Agricultural Produce (Grading and Marking) Act, 1939, shall be read together and may be cited as The Fishery and Agricultural Produce (Grading and Marking) Acts, 1939-40.

Short title.

**Fishery and Agricultural Produce (Grading and Marking)**  
**(Potato) Regulations, 1940.**

3. Authority to use grade designation marks specified in Regulation 2 hereof may be granted by the Commis-

sioner for Natural Resources to any individual, firm or association who makes application in writing to the Commissioner for Natural Resources and who satisfies the said Commissioner that such individual firm or association will comply with the conditions to be observed with regard to the use of grade designation marks. The Commissioner may at any time revoke or suspend the authority granted by him to any person to use the said grade designation marks.

4. Every document authorizing the use of the grade designation marks specified in Regulation 2 hereof shall be in the form of the Second Schedule hereto and shall be subject to the conditions mentioned in the Third Schedule hereto which conditions shall be attached to the certificate of authorization. Any such certificate shall be issued by the Commissioner for Natural Resources or by any person authorized by him.

5. No Grade No. 1 potatoes shall be sold or offered for sale in packages other than sacks containing a nett weight of ninety pounds or barrels containing a nett weight of one hundred and eighty pounds: Provided that this regulation shall not apply to any sale by any person direct to a consumer by weight or measure in quantities less than ninety pounds.

6. Every sack or barrel of Grade No. 1 potatoes and every bulk shipment of ninety pounds or more of such potatoes shall be marked by the packer as follows:—

- (a) In the case of a sack or barrel by affixing firmly to the sack or barrel a strong tag not less than one and one-half inches wide and three inches long, bearing the words "Newfoundland Potatoes No. 1", and the name and address of the grower or seller, or by stencilling on the sack or barrel the same words in letters of not less than one inch in height, such letters to be plainly visible.

- (b) In the case of a bulk shipment by stating on the bills of lading, waybills, invoices and other shipping papers, the grade and the name and address of the seller or grower of the potatoes.
- (c) In the case of a shipment by rail the identification letters and numbers of the car as well as the date and place of loading must be marked on the papers mentioned in paragraph (b) above.
- (d) The grade and other marks hereinbefore specified may be accompanied by any designation or brand, if that designation or brand is not inconsistent with or marked more conspicuously than the said grade marks.

7. No person shall sell or offer for sale for human consumption any potatoes of inferior quality to that specified for potatoes designated as No. 1 in the First Schedule hereto: Provided that the minimum diameter applicable to single tubers of Grade No. 1 potatoes specified in the said First Schedule shall not apply to new potatoes sold between the fifteenth day of July and the first day of September in any year.

8. The Fishery and Agricultural Produce (Grading and Marking) (Potato) Regulations, 1939, are hereby repealed.

9. These Regulations may be cited as "The Fishery and Agricultural Produce (Grading and Marking) (Potato) Regulations, 1940".

# FIRST SCHEDULE.

## A

### TABLE POTATOES PRODUCED IN NEWFOUNDLAND GRADE DESIGNATIONS AND DEFINITIONS OF QUALITY.

Definition of Quality				
Grade Designation	Size Minimum Diameter Applicable to Single Tubers	General	Conformity to Variety	Undersize or Oversize
(1)	(2)	(3)	(4)	(5)
A1 LARGE	3 inches	Reasonably clean healthy potatoes free from serious defect, mature, of good cooking quality and of the following varieties: Irish Cobbler, Green Mountain, Kerr's Pink, Bliss Triumph, Great Scott Aran Banner, (subject to all soil and local conditions); Aran Victory, Scotch Alleys, Dooleys, or any other variety approved by the Commissioner for Natural Resources.	At least 95% by count must conform to the variety as and when specified. Potatoes in any one container shall be of reasonably uniform size and all of the white variety or all of the red variety or all of the blue variety.	Not more than 3% of the total weight may pass through a riddle having a square mesh of the minimum size specified (in col. 2) for the grade, and included in this not more than 1% of the total may pass through a 1½ inch mesh. (Large oversize potatoes, i.e. over 3½ inches in the smallest diameter, shall be excluded).
A1 MEDIUM	2 inches			

NOTE:—(1) Disease, damage, etc. Not more than three per cent of the total weight may consist of appreciably diseased, damaged or unsightly potatoes, and included in this amount not more than half of one per cent of the total weight may be obviously affected with soft rot. Potatoes shall be firm and practi-



cally free from injury by frost, sunburn, abnormal growth, cracks, cuts, bruises, scab, blight, rot, dry rot or damage caused by disease and insects.

(11) **Earth and/or extraneous matter.** Not more than 5 per cent may be present in potatoes loaded up to December 1 of the year of harvesting and 2 per cent after that date, the percentage to be calculated on the net weight of screened potatoes.

(111) **Maximum aggregate of all defects.** Five per cent of the total weight.

Definition of Quality				
Grade Designation	Size Minimum Diameter Applicable to Single Tubers	General	Conformity to Variety	Undersize or Oversize
(1)	(2)	(3)	(4)	(5)
No. 1	Not less than 1¾ inches.	Reasonably mature, firm and practically free from dirt or other foreign matter, injury by frost, sunburn, abnormal growth, cuts, cracks, bruises, scab, blight, rot, soft rot, dry rot or damage caused by disease and insects.	Graded potatoes contained in a sack or barrel or other container shall be all of the white variety, or all of the red variety, or all of the blue variety.	In order to allow for variations incident to commercial grading and handling, not more than six per cent by count of the sack or barrel or other container or bulk shipment may be below the requirements of this grade: Provided that not more than one per cent by count of the entire lot may have the flesh affected by soft rot.

B

SEED POTATOES PRODUCED IN NEWFOUNDLAND  
 GRADE DESIGNATIONS AND DEFINITIONS OF QUALITY

Definition of Quality				
Designation	Size Minimum Diameter Applicable to Single Tubers	General	Conformity to Variety	Undersize or Oversize
Extra A1 Seed	3—12 ounces	Certified tubers grown in suitable soil produced in healthy, vigorous, well-cared for plants of good type stored under suitable conditions and reasonably free from mechanical and insect injuries.	Tubers to conform to variety 100%.	Not more than 5 per cent by weight of the tubers shall be below 3 ounces or above 12 ounces in the Extra A1 seed grade. Not more than 3 per cent by weight of the tubers shall be below 1½ ounces or above 3 ounces in the small A1 seed grade.
Small A1 Seed	1½—3 ounces			

NOTE:—Subject to the following conditions:

(1) Standard of field inspection

	1st inspection	2nd inspection
Black leg .....	3%	1%
Leaf Roll .....	2%	1%
Mosaic .....	2%	1%
Spindle Tuber .....	2%	1%
Wilts .....	3%	2%
Foreign .....	1%	½%
Canker .....	Nil	Nil

## (2) Standard of tuber inspection

Wet rot (bacterial) .....	1½%
Late blight and dry rot .....	1%
Scab-rhizoctonia (silver scurf)	
slight .....	10%
severe .....	5%
Nerosis, wilts and internal discolouration	
other than due to variety .....	5%
Canker .....	Nil

(7) Seed stocks improperly stored as indicated by excessive sprouting or shrivelling will be refused certification.

SECOND SCHEDULE

A

Department of Natural Resources

Fishery and Agricultural Produce (Grading and Mark-  
ing) Acts, 1939-40.

NATIONAL MARK FOR TABLE POTATOES

CERTIFICATE OF AUTHORIZATION

TO .....

OF .....

The Commissioner for Natural Resources hereby authorizes you to apply the grade designation marks prescribed by the Fishery and Agricultural Produce (Grading and Marking) (Potato) Regulations, 1940, to sacks or containers of potatoes grown in Newfoundland subject to your compliance with the conditions attached hereto and you are accordingly registered for this purpose. Your registered number is.....

This authorization, which is not transferable, may be varied, revoked or suspended at any time by notice given in writing on behalf of the Commissioner.

Any previous authorization issued to you to apply the prescribed designation marks is hereby revoked but without prejudice to the validity of any act done by virtue thereof.

By direction of the Commissioner,

.....

Secretary.

Date.....

**B**

## Department of Natural Resources

Fishery and Agricultural Produce (Grading and Mark-  
ing) Acts, 1939-40.**NATIONAL MARK FOR SEED POTATOES****CERTIFICATE OF AUTHORIZATION**

TO .....

OF .....

The Commissioner for Natural Resources hereby authorizes you to apply the grade designation marks prescribed by the Fishery and Agricultural Produce (Grading and Marking) (Potato) Regulations, 1940, to sacks or containers of seed potatoes grown in Newfoundland subject to your compliance with the conditions attached hereto and you are accordingly registered for this purpose. Your registered number is.....

This authorization, which is not transferable, may be varied, revoked or suspended at any time by notice given in writing on behalf of the Commissioner.

Any previous authorization issued to you to apply the prescribed designation marks is hereby revoked but without prejudice to the validity of any act done by virtue thereof.

By direction of the Commissioner,

.....  
Secretary.

Date.....

### **THIRD SCHEDULE**

#### **A.**

#### **Conditions Attached to Authorization to Apply the National Mark to Table Potatoes**

1. The National Mark may be applied in association with the grade designation only to containers of potatoes which have been grown in Newfoundland.

2. In respect of quality the potatoes in each sack or container to which the National Mark is applied shall conform to the standard prescribed in the definition set out in the Fishery and Agricultural Produce (Grading and Marking) (Potato) Regulations, 1940, for the grade designation appearing on the tag or label.

3. The method of packing potatoes in a container to which the National Mark is applied shall be that specified by the Commissioner for Natural Resources, hereinafter referred to as the Commissioner, and, unless the packer is authorized by the Commissioner to use other containers, the containers used for the packing of produce under the National Mark shall be as follows:—

Newfoundland standard sacks containing a net weight of ninety pounds and, subject to approval by the Commissioner, graded potatoes may be packed in a standard barrel containing a net weight of one hundred and eighty pounds. Grade A1 potatoes packed under the National Mark may also be packed in small consumer packages or cartons approved by the Commissioner. Potatoes under the National Mark may not be shipped in bulk.

4. The National Mark shall be applied only by the authorized packer who has packed the potatoes. Unless the authorized packer is licensed by the Commissioner to in-

corporate the National Mark design in the design of his own private tags or labels, for application to sacks or containers of potatoes, or in his private design branded or otherwise marked on parts of the containers, the National Mark shall be applied only by means of the official National Mark tags or labels issued to the authorized packer by or on behalf of the Commissioner.

5. An official National Mark tag or label or a private tag or label incorporating the National Mark shall not be applied to any container other than of a type approved by the Commissioner. A National Mark tag or label, or a tag or label or branded or otherwise marked part of a container incorporating the National Mark, shall not be applied or used otherwise than in a manner authorized by the Commissioner. The authorized packer shall not part with the possession of any National Mark tags or labels or branded or otherwise marked parts of containers, in bulk or otherwise than in the ordinary course of his trade, but shall keep all such tags or labels, and branded or otherwise marked parts of containers, in safe custody and take all reasonable precautions to prevent their use by unauthorized persons.

6. When a National Mark tag or label or a tag or label incorporating the National Mark is applied to a sack or container of potatoes, such tag or label shall bear:

- (i) the registered number of the authorized packer in figures not less than  $\frac{1}{2}$  inch in height; the packer's own mark may also be added, if desired, but only in a manner approved by the Commissioner;
- (ii) the date of packing (in code or en clair).

In addition, the name of the authorized packer may, if so desired, be stated.



7. The authorized packer shall keep a yearly record of the quantities of potatoes sold under each grade designation, i.e. Grade A1 and Grade No. 1. The authorized packer shall notify the Commissioner when, for any reason, his annual turnover falls below the minimum quantity of home produced table potatoes, which he is required to handle as a condition of authorization. The minimum is equivalent to a total production of one hundred sacks in any one season.

8. The authorized packer shall allow his packing operations and records of output and of tags or labels, or branded or otherwise marked parts of containers used, to be inspected at any reasonable time by any inspector or any other officer authorized by the Commissioner; and shall allow any such officer to open and inspect, at any time and place, containers packed by such authorized packer and intended for sale under the National Mark.

9. The authorized packer shall allow any inspector or any other officer duly authorized by the Commissioner to remove or cancel the National Mark applied to any sack or container of potatoes which at the time of inspection by such officer—

- (a) are in the possession of the authorized packer or of the market agent to whom the produce was despatched by the authorized packer for sale; and
- (b) do not, in his opinion, comply with the definition of the grade designation appearing on the National Mark tag or label or on a branded or otherwise marked part of the container or tag or label incorporating the National Mark, or do not accord with the further particulars recorded thereon.

10 The authorized packer shall permit his market agent to remove or cancel the National Mark applied to any sack or container of potatoes which are found upon arrival at the agent's premises to have deteriorated from any cause: Provided that, if any doubt exists as to whether the produce does, in fact, comply with the standard prescribed in respect of the grade designation appearing on the National Mark tag or label, or the tag or label or branded or otherwise marked part of the container incorporating the National Mark, such action shall not be taken except after communication with an inspector or any other officer duly authorized by the Commissioner.

**B.**

**Conditions Attached to Authorization to Apply the  
National Mark to Certified Seed Potatoes**

1. The National Mark may be applied in association with the grade designation only to containers of potatoes which have been grown in Newfoundland.

2. In respect of quality the potatoes in each sack or container to which the National Mark is applied shall conform to the standard prescribed in the definition set out in the Fishery and Agricultural Produce (Grading and Marking) (Potato) Regulations, 1940, for the grade designation appearing on the tag or label.

3. The method of packing potatoes in a container to which the National Mark is applied shall be that specified by the Commissioner for Natural Resources, hereinafter referred to as the Commissioner, and, unless the packer is authorized by the Commissioner to use other containers, the containers used for the packing of produce under the National Mark shall be as follows:

Newfoundland standard sacks containing a net weight of ninety pounds and, subject to approval by the Commissioner, graded potatoes may be packed in a standard barrel, containing a net weight of one hundred and eighty pounds. Grade A1 potatoes packed under the National Mark may also be packed in small consumer packages or cartons approved by the Commissioner. Potatoes under the National Mark may not be shipped in bulk.

4. The National Mark shall be applied only by the authorized packer who has packed the potatoes. Unless the authorized packer is licensed by the Commissioner to incorporate the National Mark design in the design of his own private tags or labels, for application to sacks or containers of potatoes, or in his private design branded or otherwise marked on parts of his containers, the National Mark shall be applied only by means of official National Mark tags or labels issued to the authorized packer by or on behalf of the Commissioner.

5. An official National Mark tag or label or a private tag or label incorporating the National Mark shall not be applied to any container other than of a type approved by the Commissioner. A National Mark tag or label or a tag or label or branded or otherwise marked part of a container incorporating the National Mark shall not be applied or used otherwise than in a manner authorized by the Commissioner. The authorized packer shall not part with the possession of any National Mark tags or labels or branded or otherwise marked parts of containers, in bulk or otherwise than in the ordinary course of his trade, but shall keep all such tags or labels and branded or otherwise marked parts of containers in safe custody and take all reasonable precautions to prevent their use by unauthorized persons.

6. When a National Mark tag or label or a tag or label incorporating the National Mark is applied to a sack or container of potatoes, such tag or label shall bear:



(b) do not, in his opinion, comply with the definition of the grade designation appearing on the National Mark tag or label or on a branded or otherwise marked part of the container or tag or label incorporating the National Mark, or do not accord with the further particulars recorded thereon.

10. The authorized packer shall permit his market agent to remove or cancel the National Mark applied to any sack or container of potatoes which are found upon arrival at the agent's premises to have deteriorated from any cause: Provided that, if any doubt exists as to whether the produce does, in fact, comply with the standard prescribed in respect of the grade designation appearing on the National Mark tag or label, or the tag or label or branded or otherwise marked part of the container incorporating the National Mark, such action shall not be taken except after communication with an inspector or any other person duly authorized by the Commissioner.

11. An authorized packer of certified seed potatoes shall make application to the Commissioner on forms provided for field inspection on or before June fifteenth of each year, on which date the lists are closed.

12. Potatoes intended for inspection and certification shall be planted at least two hundred feet from other (uncertified) potatoes.

13. Application from an authorized packer for field inspection shall only be accepted for areas of one half acre or more.

14. Seed used in planting a crop for which certification is desired shall be taken from—

(i) stock which passed both field and tuber inspection the previous year; or

15. Any potato variety which is correctly named may be certified after passing all inspections for two years in succession provided the seed is of a desirable type for the variety entered and is as free as possible from scab or rhizactonia.

17. Fields which, upon the first field inspection, have more diseases than are permitted in the standard, or show insufficient growth and vigour, and all fields showing poor stands will not be given a second inspection or be further considered for certification.

(iii) the size grades, extra or small size.



And when A1 seed potatoes are exposed for sale, the foregoing particulars with the exception of the certificate number must be conspicuously displayed upon or in close proximity to the potatoes

#### **FOURTH SCHEDULE**

##### **GRADE DESIGNATION MARK**

The Mark hereunder shown shall be a Grade Designation Mark when used in association with a grade designation.



(TRADE MARK)



AN ACT TO MAKE PROVISION WITH RESPECT TO FORCES OF HIS MAJESTY FROM OTHER PARTS OF THE BRITISH COMMONWEALTH OR FROM A COLONY WHEN VISITING NEWFOUNDLAND; AND WITH RESPECT TO THE EXERCISE OF COMMAND AND DISCIPLINE WHEN FORCES OF HIS MAJESTY FROM DIFFERENT PARTS OF THE COMMONWEALTH ARE SERVING TOGETHER; AND WITH RESPECT TO THE ATTACHMENT OF MEMBERS OF ONE SUCH FORCE TO ANOTHER SUCH FORCE; AND WITH RESPECT TO DESERTERS FROM SUCH FORCES.

[15th October, 1940]

#### SECTION

- 1.—Interpretation.
- 2.—Discipline and internal administration of visiting forces.
- 3.—Powers as to home forces may upon request be exercised as to visiting force.
- 4.—Application of section; deserters and absentees.
- 5.—Application of section;

#### SECTION

- temporary attachment to home force or force of another part of Commonwealth: forces serving together or in combination.
- 6.—Application of Act to mandated territories, etc.
- 7.—Saving of other enactments.
- 8.—Short title.
- Schedule.

**A.D. 1940.** Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:

**Interpretation.** 1.—(1) In this Act:—

(a) “the Commonwealth” means the British Commonwealth of Nations.

(b) “colony” includes Aden and any territory which is under His Majesty’s protection.

- (c) "court" includes a service Court of Inquiry, and any officer of a visiting force who is empowered by the law of that part of the Commonwealth to which the force belongs to review the proceedings of a service court, or to investigate charges, or himself to dispose of charges, and the expression "sentence" shall be construed accordingly.
- (d) "home forces" mean the naval, military and air forces of His Majesty raised in Newfoundland.
- (e) "home force" includes any body, contingent, or detachment of any of the home forces, wherever serving.
- (f) "internal administration" in relation to any visiting force includes the administration of the property of a deceased member of the force.
- (g) "member" in relation to a visiting force includes any person who is by the law of that part of the Commonwealth to which the force belongs subject to the naval, military or air force law thereof, and who, being a member of another force, is attached to the visiting force, or, being a civilian employed in connection with the visiting force, entered into his engagement outside of Newfoundland.
- (h) "visiting force" means any body, contingent or detachment of the naval, military and air forces of His Majesty raised in the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, Eire, which is, with the consent of His Majesty's Government in Newfoundland, lawfully present in Newfoundland.

(i) "forces" includes reserve and auxiliary forces.

(2) An Order in Commission under this Act may be revoked or varied by a subsequent Order in Commission.

Discipline and  
internal  
administration  
of visiting  
forces.

2.—(1) When a visiting force is present in Newfoundland it shall be lawful for the naval, military and air force courts and authorities (in this Act referred to as the "service courts" and "service authorities") of that part of the Commonwealth to which the force belongs, to exercise within Newfoundland in relation to members of such force in matters concerning discipline and in matters concerning the internal administration of such force all such powers as are conferred upon them by the law of that part of the Commonwealth.

(2) The members of any such service court as aforesaid exercising jurisdiction by virtue of this Act, and witnesses appearing before any such court, shall enjoy the like immunities and privileges as are enjoyed by a service court exercising jurisdiction by virtue of the laws of Newfoundland and by witnesses appearing before such a court.

(3) Where any sentence has, whether within or without Newfoundland, been passed upon a member of a visiting force by a service court of that part of the Commonwealth to which the force belongs, then for the purposes of any legal proceedings within Newfoundland the court shall be deemed to have been properly constituted, and its proceedings shall be deemed to have been regularly conducted, and the sentence shall be deemed to be within the jurisdiction of the court and in accordance with the law of that part of the Commonwealth, and if executed according to the tenor thereof shall be deemed to have been lawfully executed, and any member of a visiting force

who is detained in custody in pursuance of any such sentence, or pending the determination by such a service court as aforesaid of a charge brought against him, shall for the purposes of any such proceedings as aforesaid be deemed to be in lawful custody.

For the purposes of any such proceedings as aforesaid a certificate under the hand of the officer commanding a visiting force that a member of that force is being detained for either of the causes aforesaid shall be conclusive evidence of the cause of his detention, but not of his being such a member, and a certificate under the hand of such an officer that the persons specified in the certificate sat as a service court of that part of the Commonwealth to which the force belongs shall be conclusive evidence of that fact.

(4) No proceedings in respect of the pay, terms of service or discharge of a member of a visiting force shall be entertained by any court of Newfoundland.

(5) For the purpose of enabling such service courts and such service authorities as aforesaid to exercise more effectively the powers conferred upon them by this section, the Commissioner for Defence, if so requested by the officer commanding a visiting force or by the Government of that part of the Commonwealth to which the force belongs, may from time to time by general or special orders to any home force direct the members thereof to arrest members of the visiting force alleged to have been guilty of offences against the law of that part of the Commonwealth and to hand over any person so arrested to the appropriate authorities of the visiting force.

3.—(1) The Governor in Commission may authorize any Government Department, Commissioner, or other person in Newfoundland, to perform, at the request of such authority or officer as may be specified in the order, but

Powers as to home forces may upon request be exercised as to visiting force.

subject to such limitations as may be so specified, any function in relation to a visiting force and members thereof which that Department, Commissioner or person performs or could perform in relation to a home force of like nature to the visiting force, or in relation to members of such a force and, for the purpose of the exercise of any such function, any power exercisable by virtue of any enactment by the Commissioner, Department or person in relation to a home force or members thereof shall be exercisable by him or them in relation to the visiting forces and members thereof:

Provided that nothing in this subsection shall authorize any interference in matters relating to discipline or to the internal administration of the force.

(2) If the Governor in Commission so provides, members of a visiting force if sentenced by a service court of that part of the Commonwealth to which the force belongs to penal servitude, imprisonment or detention may, under the authority of the Commissioner for Defence, given at the request of the officer commanding the visiting force, be temporarily detained in custody in prisons or detention barracks in Newfoundland, and if so sentenced to imprisonment may, under the like authority, be imprisoned during the whole or any part of the term of their sentences in prisons in Newfoundland, and the Governor in Commission may by the same or a subsequent order make provision with respect to any of the following matters, that is to say, the reception of such persons from, and their return to, the service authorities concerned, their treatment while in such custody, or while so imprisoned, the circumstances under which they are to be released, and the manner in which they are to be dealt with in the event of their unsoundness of mind while in such custody, or while so imprisoned.

Any costs incurred in the maintenance and return of, or otherwise in connection with, any person dealt with in accordance with the provisions of this subsection shall be defrayed in such manner as may, with the consent of the Commissioner for Finance, be agreed between the Commissioner for Defence and the Government of that part of the Commonwealth which is concerned.

(3) Subject as hereinafter provided, any enactment which—

- (a) exempts, or provides for the exemption of, any vessel, vehicle, aircraft, machine or apparatus of, or employed for the purposes of the home forces or any of them from the operation of any enactment; or
- (b) in virtue of a connection with the home forces or any of them, confers a privilege or immunity on any persons; or
- (c) in virtue of such a connection, excepts any property, trade or business, in whole or in part, from the operation of any enactment, or from any tax, rate, imposition, toll or charge; or
- (d) imposes upon any person or undertaking obligations in relation to the home forces, or any of them, or any member or service court thereof; or
- (e) penalizes misconduct by any person in relation to the home forces or any of them, or any member or service court thereof,

shall, with any necessary modifications, apply in relation to a visiting force as it would apply in relation to a home force of a like nature to the visiting force:



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Act**

Provided that the Governor in Commission may direct that any such enactment either shall not apply, or shall apply with such exceptions and subject to such adaptations or modifications as may be specified.

(4) An Order in Commission under this section may apply either generally, or in relation to visiting forces from any particular part of the Commonwealth, or in relation to any particular visiting force, or in relation to any particular place.

Application of  
section;  
deserters and  
absentees.

4.—(1) The forces to which this section applies are such of the naval, military and air forces of His Majesty raised in the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, Eire, as the Governor in Commission may direct.

(2) Subject to the provisions of this section paragraphs (1) to (4) of Section 154 (which appear in the Schedule hereto) of the Army Act (which relates to the apprehension of deserters and absentees without leave) shall apply in relation to a deserter or absentee without leave from any force to which this section applies (including any member of a reserve or auxiliary force who, having failed to obey a notice calling upon him to appear at any place for service, is by the law of that part of the Commonwealth to which the force belongs liable to the same punishment as a deserter, or to the same punishment as an absentee without leave) as they apply in Great Britain in relation to a deserter, or absentee without leave, from a military force:

Provided that any reference in the said paragraphs to military custody shall be construed as including a reference to naval or air force custody.



(3) No person who is alleged to be a deserter from any such force as aforesaid shall be apprehended or dealt with under this section except in compliance with a specific request from the Government of that part of the Commonwealth to which the force belongs, and a person so dealt with shall be handed over to the authorities of that part of the Commonwealth at such place on the coast or frontier of Newfoundland as may be agreed:

Provided that a person who is alleged to be a deserter or absentee without leave from a visiting force may also be apprehended and dealt with under this section in compliance with a request, whether specific or general, from the officer commanding that force, and shall, if that force is still present in Newfoundland, be handed over to the officer commanding that force at the place where the force is stationed.

(4) For the purposes of any proceedings under this section:—

(a) a document purporting to be a certificate under the hand of the Commissioner for Home Affairs and Education or the Commissioner for Defence, that a request has been made under subsection (3) of this section, shall be admissible without proof as evidence of such a request.

(b) a document purporting to be a certificate under the hand of the officer commanding a unit or detachment of any force to which this section applies that a named and described person was at the date of the certificate a deserter, or absentee without leave, from that force shall be admissible without proof as evidence of the facts so certified.

Application of  
section;  
temporary  
attachment to  
home force or  
force of another  
part of Com-  
monwealth;  
forces serving  
together or in  
combination.

5.—(1) The forces, other than home forces, to which this section applies are the naval, military and air forces of His Majesty raised in the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, Eire.

(2) The Governor in Commission,

(a) may attach temporarily to a home force any member of another force to which this section applies who is placed at his disposal for the purpose by the service authorities of that part of the Commonwealth to which the other force belongs;

(b) subject to anything to the contrary in the conditions applicable to his service, may place any member of a home force at the disposal of the service authorities of another part of the Commonwealth for the purpose of being attached temporarily by those authorities to a force to which this section applies belonging to that part of the Commonwealth.

(3) Whilst a member of another force is by virtue of this section attached temporarily to a home force, he shall be subject to the law relating to the Naval Service, the Militia, or the Air Force, as the case may be, in like manner as if he were a member of the home force, and shall be treated and have the like powers of command and punishment over members of the home force to which he is attached as if he were a member of that force of relative rank:

Provided that the Governor in Commission may direct that in relation to members of a force of any part of the

Commonwealth specified the statutes relating to the home forces shall apply with such exceptions and subject to such adaptations and modifications as may be so specified.

(4) When a home force and another force to which this section applies are serving together, whether alone or not:—

(a) any member of the other force shall be treated and shall have over members of the home force the like powers of command as if he were a member of the home force of relative rank; and

(b) if the forces are acting in combination, any officer of the other force appointed by His Majesty, or in accordance with regulations made by or by authority of His Majesty, to command the combined force, or any part thereof, shall be treated and shall have over members of the home force the like powers of command and punishment, and may be invested with the like authority to convene, and confirm the findings and sentences of, courts martial as if he were an officer of the home force of relative rank and holding the same command.

(5) For the purposes of this section, forces shall be deemed to be serving together or acting in combination if and only if they are declared to be so serving or so acting by order of the Governor in Commission, and the relative rank of members of the home forces and of other forces shall be such as may be prescribed by regulations made by His Majesty.

6. This Act shall, subject to such exceptions, adaptations and modifications as the Governor in Commission may direct, apply—

Application of  
Act to  
mandated  
territories, etc.

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- (a) in relation to any forces and to the officers and members of such forces raised in any territory in respect to which a mandate on behalf of the League of Nations is being exercised by His Majesty's Government in the United Kingdom;
- (b) in relation to any forces and to the officers and members of such forces raised in any territory in respect to which such a mandate is being exercised by His Majesty's Government in a Dominion;
- (c) in relation to any forces and to the officers and members of such forces raised in a colony;
- (d) in relation to any forces and to the officers and members of such forces raised in any territory which is being administered by His Majesty's Government in the United Kingdom or by His Majesty's Government in a Dominion.

Saving of other enactments.

7. So far as regards any naval force and the members of any such force the provisions of this Act shall be deemed to be in addition to and not in derogation of such of the provisions of any Act of the Parliament of any part of the Commonwealth as are for the time being applicable to that force and the members thereof.

Short title.

8. This Act may be cited as The Visiting Forces (British Commonwealth) Act, 1940.

Schedule.

## SCHEDULE

154. With respect to deserters the following provisions shall have effect:—

(1) Upon reasonable suspicion that a person is a deserter, it shall be lawful for any constable, or if no constable can be immediately met with, then for any officer

or soldier or other person, to apprehend such suspected person, and forthwith to bring him before a court of summary jurisdiction:

(2) A justice of the peace, magistrate, or other person having authority to issue a warrant for the apprehension of a person charged with crime may, if satisfied by evidence on oath that a deserter is or is reasonably suspected to be within his jurisdiction, issue a warrant authorizing such deserter to be apprehended and brought forthwith before a court of summary jurisdiction:

(3) Where a person is brought before a court of summary jurisdiction charged with being a deserter under this Act, such court may deal with the case in like manner as if such person were brought before the court charged with an indictable offence, or in Scotland an offence:

(4) The court, if satisfied either by evidence on oath or by the confession of such person that he is a deserter, shall forthwith, as it may seem to the court most expedient with regard to his safe custody, cause him either to be delivered into military custody in such manner as the court may deem most expedient, or, until he can be so delivered, to be committed to some prison, police station, or other place legally provided for the confinement of persons in custody, for such reasonable time as appears to the court reasonably necessary for the purpose of delivering him into military custody.

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# AN ACT TO AMEND THE SAVINGS CERTIFICATES ACTS, 1940.

[22nd October, 1940]

## SECTION

- 1.—Amendment of Section 1 of No. 14 of 1940; issue of Savings Certificates.
- 2.—Amendment of Section 2 of No. 14 of 1940.

## SECTION

- 3.—Amendment of Section 2 of No. 22 of 1940.
- 4.—Power of holder of certificate to designate person to whom transferable on death.

A.D. 1940. **Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:**

Amendment of Section 1 of No. 14 of 1940; issue of Savings Certificates. **1.** Section 1 of the Act No. 14 of 1940 entitled “An Act respecting Savings Certificates” is hereby repealed and the following substituted therefor:

1.—(1) It shall be lawful for the Governor in Commission to issue and sell securities, to be known as War Savings Certificates or Savings Certificates, evidencing an obligation of the Government of Newfoundland to pay and entitling the holder to receive in respect of each certificate, on the expiration of six years from the date of issue thereof, such sum being three dollars or a multiple of three dollars, as may in such certificate be expressed, which sum is hereinafter in this Act referred to as the denomination of such certificate.

(2) The issue of a certificate may be made on behalf of the Governor in Commission by the Commissioner for Finance upon receipt of the sum of two dollars and fifty cents for every three dollars of the denomination thereof.

Amendment of Section 2 of No. 14 of 1940. **2.** Section 2 of the said Act is hereby amended by inserting after the word “Newfoundland” therein the



words "for every three dollars of the denomination of the certificate,".

3. Section 2 of the Act No. 22 of 1940 entitled "An Act to provide for the issue of Savings Stamps and otherwise to amend the Savings Certificates Act, 1940" is hereby amended by adding at the end of the said section after the word "certificate" the words "of the denomination of three dollars."

Amendment of  
Section 2 of  
No. 22 of 1940.

4. The holder of any Savings Certificate may give to the Commissioner for Finance notice in writing under the hand of such holder that upon his death such certificate shall be transferred to such person as such holder shall in such notice designate and may from time to time by similar notice designate any other person or revoke any designation made under this section and the last designation made by such holder under this section and received by the Commissioner for Finance before the death of the holder of any certificate shall, subject to the provisions of any regulations respecting Savings Certificates, have effect under this section: Provided that, if the person last designated under this section by the holder of any certificate shall have predeceased the holder of such certificate, or if such holder has made no designation under this section or no subsequent designation after revocation of any designation, the certificate shall, subject to the provisions of any regulations respecting Savings Certificates, be transferred, or its redemption value paid, to the person thereunto by law entitled or the legal representative of the deceased holder: And provided further that nothing in this section contained shall affect the application to or in respect of any certificate of Act No. 7 of 1934 entitled "An Act respecting Death Duties" and Acts in amendment thereof.

Power of holder  
of certificate to  
designate  
person to whom  
transferable on  
death.



AN ACT FURTHER TO AMEND THE PUBLIC WORKS  
ACT, 1935.

[5th November, 1940]

SECTION 1.—Amendment to Section 13.

A.D. 1940.      **Be it enacted by the Governor, by and with the advice of  
the Commission of Government, as follows:**

Amendment to      **1.** Section 13 of Act No. 16 of 1935 entitled “An Act  
Section 13.      relating to the Department of Public Works” is hereby  
amended by striking out the word “seal” immediately  
following the word “official” and substituting therefor  
the word “style”.

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## AN ACT TO MAKE PROVISION FOR THE ADOPTION OF INFANTS

[5th November, 1940]

### SECTION

- 1.—Power to make adoption orders.
- 2.—Restrictions on making adoption orders.
- 3.—Matters with respect to which Court to be satisfied.
- 4.—Terms and condition of order.
- 5.—Effect of adoption order.
- 6.—Power to make interim orders.

### SECTION

- 7.—Power to make subsequent order in respect of infant already subject to an order.
- 8.—Jurisdiction and procedure.
- 9.—Restriction on payments.
- 10.—Provisions as to existing de facto adoptions.
- 11.—Adopted children register.
- 12.—Short title.

**Be it enacted by the Governor, by and with the advice of A.D. 1940.  
the Commission of Government, as follows:**

1.—(1) Upon an application in the prescribed manner by any person desirous of being authorized to adopt an infant who has never been married, the Court may, subject to the provisions of this Act, make an order (in this Act referred to as “an adoption order”) authorizing the applicant to adopt that infant. Power to make adoption orders.

(2) A person so authorized to adopt the infant and an infant authorized to be adopted are in this Act referred to as an “adopter” and an “adopted child” respectively, and “infant” means a person under the age of twenty-one.

(3) Where an application for an adoption order is made by two spouses jointly, the Court may make the order authorizing the two spouses jointly to adopt, but save as aforesaid no adoption order shall be made authorizing more than one person to adopt an infant.

Restrictions  
on making  
adoption  
orders.

2.—(1) An adoption order shall not be made in any case where—

(a) the applicant is under the age of twenty-five years,  
or

(b) the applicant is less than twenty-one years older than the infant in respect of whom the application is made:

Provided that, where the applicant and the infant are within the prohibited degrees of consanguinity, it shall be lawful for the Court, if it thinks fit, to make the order notwithstanding that the applicant is less than twenty-one years older than the infant.

(2) An adoption order shall not be made in any case where the sole applicant is a male and the infant in respect of whom the application is made is a female unless the Court is satisfied that there are special circumstances which justify as an exceptional measure the making of an adoption order.

(3) An adoption order shall not be made except with the consent of every person or body who is a parent or guardian of the infant in respect of whom the application is made or who has the actual custody of the infant or who is liable to contribute to the support of the infant:

Provided that the Court may dispense with any consent required by this subsection if satisfied that the person whose consent is to be dispensed with has abandoned or deserted the infant or cannot be found or is incapable of giving such consent or, being a person liable to contribute

to the support of the infant, either has persistently neglected or refused to contribute to such support or is a person whose consent ought, in the opinion of the Court and in all the circumstances of the case, to be dispensed with.

(4) An adoption order shall not be made upon the application of one or two spouses without the consent of the other of them:

Provided that the Court may dispense with any consent required by this subsection if satisfied that the person whose consent is to be dispensed with cannot be found or is incapable of giving such consent or that the spouses have separated and are living apart and that the separation is likely to be permanent.

(5) An adoption order shall not be made in favour of any applicant who is not resident and domiciled in Newfoundland or in respect of any infant who is not a British subject and so resident.

3. The Court before making an adoption order shall be satisfied—

Matters  
with respect  
to which  
Court to be  
satisfied.

- (a) that every person whose consent is necessary under this Act and whose consent is not dispensed with has consented to and understands the nature and effect of the adoption order for which application is made, and in particular in the case of any parent understands that the effect of the adoption order will be permanently to deprive him or her of his or her parental rights; and
- (b) that the order if made will be for the welfare of the infant, due consideration being for this purpose given to the wishes of the infant, having re-

gard to the age and understanding of the infant;  
and

- (c) that the applicant has not received or agreed to receive, and that no person has made or given, or agreed to make or give to the applicant, any payment or other reward in consideration of the adoption except such as the Court may sanction.

Terms and  
condition of  
order.

4. The Court in an adoption order may impose such terms and conditions as the Court may think fit and in particular may require the adopter by bond or otherwise to make for the adopted child such provision (if any) as in the opinion of the Court is just and expedient.

Effect of  
adoption  
order.

5.—(1) Upon an adoption order being made, all rights, duties, obligations and liabilities of the parent or parents, guardian or guardians of the adopted child, in relation to the future custody, maintenance and education of the adopted child, including all rights to appoint a guardian or to consent or give notice of dissent to marriage shall be extinguished, and all such rights, duties, obligations and liabilities shall vest in and be exercisable by and enforceable against the adopter as though the adopted child was a child born to the adopter in lawful wedlock, and in respect of the same matters and in respect of the liability of a child to maintain its parents the adopted child shall stand to the adopter exclusively in the position of a child born to the adopter in lawful wedlock:

Provided that, in any case where two spouses are the adopters, such spouses shall in respect of the matters aforesaid and for the purpose of the jurisdiction of any court to make orders as to the custody and maintenance of and right of access to children stand to each other and to the adopted child in the same relation as they would have stood if they had been the lawful father and

mother of the adopted child, and the adopted child shall stand to them respectively in the same relation as a child would have stood to a lawful father and mother respectively.

(2) An adoption order shall not deprive the adopted child of any right to or interest in property to which, but for the order, the child would have been entitled under any intestacy or disposition, whether occurring or made before or after the making of the adoption order, or confer on the adopted child any right to or interest in property as a child of the adopter, and the expressions "child," "children" and "issue" where used in any disposition by the adopter whether made before or after the making of an adoption order, shall not, unless the contrary intention appears, include an adopted child or children or the issue of an adopted child.

(3) Where an adopted child or the spouse or issue of an adopted child takes any interest in real or personal property under a disposition by the adopter, or where an adopter takes any interest in real or personal property under a disposition by an adopted child or the spouse or issue of an adopted child, any succession, legacy or other duty which becomes leviable in respect thereof shall be payable at the same rate as if the adopted child had been a child born to the adopter in lawful wedlock.

(4) For the purposes of this section "disposition" means an assurance of any interest in property by any instrument whether inter vivos or by will including codicil.

6.—(1) Upon any application for an adoption order, the Court may postpone the determination of the application and may make an interim order (which shall not be an adoption order for the purposes of this Act) giving the custody of the infant to the applicant for a period not

Power to make interim orders.

exceeding two years by way of a probationary period upon such terms as regards provision for the maintenance and education and supervision of the welfare of the infant and otherwise as the Court may think fit.

(2) All such consents as are required to an adoption order shall be necessary to an interim order but subject to a like power on the part of the Court to dispense with any such consent.

Power to make subsequent order in respect of infant already subject to an order.

7. An adoption order or an interim order may be made in respect of an infant who has already been the subject of an adoption order, and, upon any application for such further adoption order, the adopter or adopters under the adoption order last previously made shall, if living, be deemed to be the parent or parents of the infant for all the purposes of this Act.

Jurisdiction and procedure.

8.—(1) The Court having jurisdiction to make adoption orders under this Act shall be the Supreme Court or, at the option of the applicant, but subject to any rules under this section, any court of summary jurisdiction within the jurisdiction of which either the applicant or the infant resides at the date of the application for the adoption order.

(2) Rules in regard to any matter to be prescribed under this Act and directing the manner in which applications to the Court are to be made and dealing generally with all matters of procedure and incidental matters arising out of this Act and for carrying this Act into effect shall be made by the Rules Committees under the Judicature Act and the Summary Jurisdiction Act, 1930, respectively.

Such rules may provide for applications for adoption orders being heard and determined otherwise than in open court.



(3) For the purpose of any application under this Act and subject to any rules under this section, the Court shall appoint some person or body to act as guardian ad litem of the infant upon the hearing of the application with the duty of safeguarding the interests of the infant before the Court.

(4) Any person aggrieved by the decision of a court of summary jurisdiction under this Act may appeal therefrom to the Supreme Court on the same terms and subject to the same conditions as apply to cases within Section 25 of the Summary Jurisdiction Act, 1930.

9. It shall not be lawful for any adopter or for any parent or guardian except with the sanction of the Court to receive any payment or other reward in consideration of the adoption of any infant under this Act or for any person to make or give or agree to make or give to any adopter or to any parent or guardian any such payment or reward.

10. Where at the date of the commencement of this Act any infant is in the custody of, and being brought up, maintained and educated by any person or two spouses jointly as his, her or their own child under any de facto adoption, and has for a period of not less than two years before such commencement been in such custody, and been so brought up, maintained and educated, the Court may, upon the application of such person or spouses, and notwithstanding that the applicant is a male and the infant a female, make an adoption order authorizing him, her or them to adopt the infant without requiring the consent of any parent or guardian of the infant to be obtained, upon being satisfied that in all the circumstances of the case it is just and equitable and for the welfare of the infant that no such consent should be required and that an adoption order should be made.

**Adopted  
children  
register**

**11.**—(1) The Registrar General shall establish and maintain at the public registry at St. John's a register to be called the Adopted Children Register, in which shall be made such entries as may be directed to be made therein by adoption orders, but no other entries.

(2) Every adoption order shall contain a direction to the Registrar General to make in the Adopted Children Register an entry recording the adoption in the form set out in the Schedule hereto.

(3) If upon any application for an adoption order there is proved to the satisfaction of the Court—

(a) the date of the birth of the infant; and

(b) the identity of the infant with a child to which any entry or entries in the Register of Births relates;

the adoption order shall contain a further direction to the Registrar General to cause such birth, entry or entries in the Register of Births to be marked with the word "Adopted", and to include in the entry in the adoption register recording the adoption the date stated in the order of the adopted child's birth in the manner indicated in the Schedule hereto.

(4) The Registrar of the Court shall cause every adoption order to be communicated in the prescribed manner to the Registrar General, and upon receipt of such communication the Registrar General shall cause compliance to be made with the directions contained in such order in regard both to marking any entry in the Register of Births with the word "Adopted", and in regard to making the appropriate entry in the Adopted Children Register.

(5) A certified copy of any entry in the Adopted Children Register if purporting to be sealed or stamped with the seal of the Registrar General shall, without any further or other proof of such entry—

- (a) where the entry does not contain any record of the date of the birth of the adopted child be received as evidence of the adoption to which the same relates; and
- (b) where the entry contains a record of the date of the birth of the adopted child shall be received not only as evidence of the adoption to which the same relates but also as evidence of the date of the birth of the adopted child to which the same relates in all respects as though the same were a certified copy of an entry in the Register of Births.

(6) The Registrar General shall cause an index of the Adopted Children Register to be made and kept, and every person shall be entitled to search such index and to have a certified copy of any entry in the Adopted Children Register in all respects upon, and subject to the same terms, conditions and regulations as to payment of fees and otherwise as are applicable under Chapter 19 of the Consolidated Statutes of Newfoundland (Third Series) entitled "Of the Registration of Births, Marriages and Deaths", in respect of searches in registers kept in the public registry office, and in respect of the supply from such office of certified copies of entries in the Registers of Births, Marriages and Deaths.

(7) The Registrar General shall, in addition to the Adopted Children Register and the index thereof, keep such other registers and books, and make such entries therein as may be necessary, to record and make traceable the connection between any entry in the register of births which has been marked "Adopted" pursuant to this Act and any corresponding entry in the Adopted

Children Register, but such last-mentioned registers and books shall not be nor shall any index thereof be open to public inspection or search, nor, except under an order of a court of competent jurisdiction, shall the Registrar General furnish any person with any information contained in or with any copy or extract from any such registers or books.

Short title.

**12.** This Act may be cited as The Adoption of Children Act, 1940.

## SCHEDULE

1.	2.	3.	4.	5.	6.	7.	8.
No. of Entry.	Date of Entry.	Name of Adopted Child (Enter Name as stated in Adoption Order.)	Sex of Adopted Child (Enter Sex as stated in Adoption Order.)	Name and Surname, Address and Occupation of Adopter or Adopters. (Enter name, address and Occupation as stated in Adoption Order.)	Date of Birth of Child. (Enter date of Birth (if any) directed by the Adoption Order to be entered, but otherwise no entry.)	Date of Adoption Order and Description of Court by which made. (Entry to be made as appearing in the Adoption Order.)	Signature of Officer deputized by Registrar General to attest the Entry.

**AN ACT TO AMEND THE ACT 19 GEORGE V, CHAPTER 8, ENTITLED "AN ACT RESPECTING HARBOUR REGULATIONS FOR THE PORT OF ST. JOHN'S".**

[12th November, 1940]

**SECTION**

- 1.—Amdt. Sec. 2.
- 2.—Amdt. Sec. 26.
- 3.—Repeal and substitution  
Secs. 35, 36 and 37.
35. Establishment of trust  
accounts for licensed  
pilots.
36. Custody of bank books

**SECTION**

- and management of  
accounts before trans-  
fer to pilot; designa-  
tion of beneficiary.
37. Transfer of accounts to  
pilots in certain cases.
- 4.—Amdt. Sec. 40.
- 5.—Amdt. Sec. 44.

A.D. 1940. **Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:**

Amdt. Sec. 2. **1.** Section 2 of the Act 19 George V, Chapter 8, entitled "An Act Respecting Harbour Regulations for the Port of St. John's" is hereby amended as follows:

(a) By striking out in subsection (1) thereof the words "Minister of Marine and Fisheries" and substituting therefor the words "Commissioner for Public Utilities".

(b) By repealing subsection (3) thereof and substituting therefor the following:

(3) There may be paid to members of the Commission other than the Chairman and such members as hold salaried appointments under the Government of Newfoundland, such remun-

eration as the Governor in Commission may decide: Provided that the total amount paid by way of remuneration under this subsection shall not exceed five hundred dollars in any one year.

2. Section 26 of the said Act is hereby amended by Amdt. Sec. 26 striking out the scale of rates subjoined to the said section and substituting therefor the following words and figures:

### SCALE OF RATES.

Amounts to be paid as pilotage by vessels according to their net register measurements:

By vessels under eighty tons .....	\$6.75
By vessels of eighty tons or over but less than one hundred tons .....	8.75
By vessels of one hundred tons or over but less than one hundred and twenty tons.....	9.65
By vessels of one hundred and twenty tons or over but less than one hundred and sixty tons.....	10.00
By vessels of one hundred and sixty tons or over but less than two hundred tons.....	10.70
By vessels of two hundred tons or over but less than two hundred and forty tons.....	11.70
By vessels of two hundred and forty tons or over but less than two hundred and eighty tons.....	15.00
By vessels of two hundred and eighty tons or over but less than three hundred tons .....	16.00
By vessels of three hundred tons or over but less than three hundred and fifty tons.....	19.00



By vessels of three hundred and fifty tons or over but less than four hundred tons.....	22.00
By vessels of four hundred tons or over but less than five hundred tons .....	25.00
By vessels of five hundred tons or over but less than six hundred tons .....	31.00
By vessels of six hundred tons or over but less than seven hundred tons .....	35.00
By vessels of seven hundred tons or over but less than eight hundred tons .....	40.00

By vessels over that size, for every one hundred tons or part of one hundred tons additional, two dollars: Provided that the pilotage paid shall not exceed forty dollars at any one time in the case of a sailing vessel and eighty dollars at any one time in the case of a steamer.

Vessels employed in the fisheries of Newfoundland shall be exempt, except on foreign voyages.

Coastal steamers owned and registered in Newfoundland shall also be exempt.

Subsidized mail steamers in connection with Newfoundland while plying to and from foreign ports shall pay on their horse-power at the rate of eight cents for each horse-power.

All coasting vessels, which may take pilots, shall pay one-half of the above rates of pilotage in proportion to their tonnage.

The above scale of pilotage shall be payable on the registered net tonnage of all such vessels, as ascertained

before going out of the harbour: Provided that there shall be paid by vessels which have not a net tonnage or of which the net tonnage cannot be ascertained the sum of ..... \$30.00

The pilotage charge for moving a vessel within the harbour shall be ten dollars: Provided however that it shall not be compulsory for any vessel to take a pilot when moving in the harbour.

**3.** Sections 35, 36 and 37 of the said Act are hereby repealed and the following substituted therefor:

**35.—**(1) The Commission may establish for each licensed pilot a trust account which shall be opened in the Newfoundland Savings Bank in the names of the Chairman of the Commission and such pilot jointly and into which the following amounts shall be deposited by the Commission:

(a) In the case of each pilot who on the 1st day of October, A.D. 1940, was the holder of a certificate issued to him under this Act—

(i) The amount of three hundred dollars from the balance held on the 1st day of October, A.D. 1940, by the Commission under the provisions of Section 40 of this Act.

(ii) The amount of fifty dollars per annum which shall be paid by such pilot to the Commission on or before the thirtieth day of June in each and every year, the first of such payments to be made on or before the thirtieth day of June following the establishment of the account.

(iii) Such amount not exceeding fifty dollars per annum as the Commission may annually

decide out of the balance arising under Section 40 of this Act after making provisions for defraying the expenses in the said section provided for, the first amount under this sub-paragraph to be deposited to the credit of the said account on the thirtieth day of June following the establishment of the account.

(iv) Such additional amounts as may from time to time be paid by such pilot to the Commission for deposit to the credit of such account.

(b) In the case of each pilot who after the 1st day of October, A.D. 1940, becomes the holder of a certificate issued to him under this Act—

(i) The amount of fifty dollars per annum which shall be paid by such pilot to the Commission on or before the thirtieth day of June in each and every year, the first of such payments to be made on or before the thirtieth day of June following the licensing of such pilot.

(ii) Such amount not exceeding fifty dollars per annum as the Commission may annually decide out of the balance arising under Section 40 of this Act after making provision for defraying the expenses in the said section provided for, the first amount under this sub-paragraph to be deposited to the credit of the said account on the thirtieth day of June following the licensing of such pilot.

(iii) Such additional amounts as may from time to time be paid by such pilot to the Commission for deposit to the credit of the said account.

(2) The amount to be deposited annually by the Commission under paragraph (a) (iii) or (b) (ii) hereof shall not be deposited unless the licensed pilot shall have paid to the Commission the amount specified in paragraphs (a) (ii) or (b) (i) hereof respectively or unless the payments made to the Commission under paragraph (a) (iv) or (b) (iii) hereof shall equal or exceed the amount due under paragraph (a) (ii) or (b) (i) hereof respectively.

36.—(1) The Chairman of the Commission shall retain the custody of each bank deposit book until such time as the pilot for whom the account has been established shall as hereinafter provided become entitled to the said book: Provided that such pilot shall, at any reasonable time and upon application to the Chairman, be entitled to inspect the said book.

Custody of bank books and management of accounts before transfer to pilot; designation of beneficiary.

(2) All withdrawals from the account of a pilot established hereunder shall prior to the transfer of the account to such pilot be made by the Chairman of the Commission.

(3) Each pilot shall immediately upon the establishment of an account for him under the provisions of this Act give to the Chairman of the Commission notice in writing under the hand of the said pilot that, in the event of his demise while holding a certificate as a licensed pilot, the amount to the credit of such account shall be paid to such person or persons and in such manner as the pilot shall in such notice designate and direct: Provided that the pilot while licensed may at any time by similar notice to the Chairman of the Commission designate any other person or persons in addition to or in substitution for any of the persons already named and direct the manner of payment to such person or persons: And provided further that if any designated person shall predecease the pilot, the share which such person would have

received if living shall accrue to the other designated person or persons by survivorship: And provided further that in the event of the death of such person or persons so designated before the death of the licensed pilot and if there be default on the part of the licensed pilot to designate any other person or persons the Chairman of the Commission shall pay the balance standing to the credit of such pilot in such account to the legal representative of such pilot: And provided further that the last notice given under this section shall be binding and obligatory upon the Chairman of the Commission until transfer of the account to such pilot.

Transfer of  
accounts to  
pilots in  
certain cases.

37.—(1) If the certificate of any licensed pilot shall not be renewed or if such certificate shall be withdrawn or if any licensed pilot shall withdraw from the service or neglect to obtain a renewal certificate from the Commission within one month after the expiry of any annual certificate held by him the Chairman of the Commission shall withdraw from the account held for such pilot the amount standing to the credit of such account less such amounts as have been paid to the Commission by the pilot and deposited to the credit of such account with the interest accrued on such amounts and credited to such account and the Chairman of the Commission shall upon such withdrawal transfer the balance of the account into the name of such pilot and deliver to him the bank pass book in respect of such balance and the Chairman of the Commission shall pay the amount withdrawn by him to the Commission.

(2) If with the consent of the Commission any pilot shall because of age, infirmity or incapacity, cease to follow the occupation of a pilot or if the Commission shall not renew the certificate of any pilot because of age, infirmity or incapacity the Chairman of the Commission



AN ACT TO EXTEND THE OPERATION OF THE  
MILITIA ACT, 1939, AND THE AUXILIARY  
MILITIA ACT, 1940.

[16th November, 1940]

SECTION

1.—Extension of operation of  
Militia Acts.

SECTION

2.—Short title.

A.D. 1940.

**Be it enacted by the Governor, by and with the advice of  
the Commission of Government, as follows:—**

Extension of  
operation of  
Militia Acts.

1. Notwithstanding the provisions of Section 12 of the Militia Act, 1939, the said Act and the Auxiliary Militia Act, 1940, shall be deemed to have continued in force and shall be and remain in force until the 31st day of October, 1941, and no longer.

Short title.

2. This Act may be cited as the Militia (Annual) Act, 1940.

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AN ACT FURTHER TO AMEND THE CROWN LANDS  
ACT, 1930.

[9th December, 1940]

SECTION

1.—Amdt. Sec. 6.

2.—Amdt. Sec. 7.

SECTION

3.—Sec. 7 (2) renumbered.

4.—Amdt. Sec. 8.

**Be it enacted by the Governor, by and with the advice of** A.D. 1940.  
**the Commission of Government, as follows:**

**1.** Section 6 of the Crown Lands Act, 1930, is hereby Amdt. Sec. 6.  
amended by striking out the words “The Governor in  
Council may” and substituting therefor the words “The  
Commissioner for Natural Resources may issue a”.

**2.** Subsection (1) of Section 7 of the said Act is hereby Amdt. Sec. 7.  
repealed and the following substituted therefor:

7.—(1) The Commissioner for Natural Resources may  
issue a lease to any person, representing him-  
self or herself to desire the same for the pur-  
pose of agriculture, of unoccupied Crown  
Lands not exceeding twenty acres to any one  
person.

(2) The Governor in Commission may lease to any  
person, representing himself or herself to de-  
sire the same for the purpose of agriculture, un-  
occupied Crown Lands comprising over twenty  
acres but not more than fifty acres to any one  
person.

(3) Every lease issued under the provisions of this  
section shall be for a period of five years at a  
rental of one dollar per year, and upon the  
condition that the lessee shall clear and put  
into cultivation ten per cent of the area within

two years and twenty-five per cent within five years of the date of issue of such lease. Upon proof to the satisfaction of the Commissioner for Natural Resources that such conditions have been complied with the Commissioner shall upon application issue to the lessee a grant in fee simple.

Sec. 7 (2)  
renumbered.

**3.** Subsection (2) of Section 7 of the said Act is hereby renumbered as (4).

Amdt. Sec. 8.

**4.** Section 8 of the said Act as amended by the Act 22 George V, Chapter 18, is hereby further amended by striking out of the last paragraph thereof the words "The Governor in Council may" where they first occur in the said paragraph and substituting therefor the words "The Commissioner for Natural Resources may issue a" and by striking out the words "Governor in Council may" where they secondly occur in the said paragraph and substituting therefor the words "Commissioner for Natural Resources may".

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AN ACT TO AMEND THE FISHERMEN'S  
ASSISTANCE ACT, 1940.

[9th December, 1940]

## SECTION

- 1.—Amdt. Sec. 2.
- 2.—Amdt. Sec. 4.
- 3.—Repeal and substitution  
Sec. 5; levy per quin-

## SECTION

- tal on export; Salt Cod-  
fish Marketing Fund.
- 4.—Amdt. Sec. 6.
- 5.—Amdt. Sec. 9.
- 6.—Amdt. Schedule B.

**Be it enacted by the Governor, by and with the advice of A.D. 1940.  
the Commission of Government, as follows:**

**1.** Section 2 of the Act No. 24 of 1940 entitled “An Act Amdt. Sec. 2.  
for the Purpose of Fixing Minimum Prices for Codfish”  
is hereby amended by striking out the figure “7” and  
substituting therefor the figure “8”.

**2.** Section 4 of the said Act is hereby amended by in- Amdt. Sec. 4.  
serting after the word “exported” the words “or other-  
wise sold or destroyed as unfit for sale”.

**3.** Section 5 of the said Act is hereby repealed and the Repeal and  
following substituted therefor: substitution  
Sec. 5; levy  
per quintal on

5.—(1) There shall be paid by every licensed exporter export; Salt  
in respect of salt codfish produced during the Codfish  
calendar year 1940 and exported by him the Marketing  
Fund.  
following—

the sum of twenty cents for every quintal  
of dried shore cure codfish, and

the sum of twenty cents for every quintal of  
Labrador cure codfish, and

the sum of sixteen cents for every quintal of  
heavy salted salt bulk codfish, and

the sum of ten cents for every quintal of shore style salted salt bulk codfish.

- (2) In respect of all salt codfish produced in 1940 and exported before the passing of this Act the sums set forth in subsection (1) of this section shall be paid by the licensed exporter who has exported the same to the Secretary for Customs at St. John's or to the Collector of Customs at the port of exportation on or before the 1st day of December, 1940, and failure to pay the same in full on or before the said date shall render the licensed exporter liable to the penalty provided by Section 15 of this Act.
- (3) In respect of all salt codfish produced in 1940 and exported after the passing of this Act the sums set forth in subsection (1) of this section shall be paid by the licensed exporter who exports the same to the Collector of Customs at the port of exportation and prior to the exportation thereof and unless such payment is made in full by the licensed exporter at the time of lodging the relevant export entry for such codfish the Collector of Customs shall refuse to accept such entry.
- (4) There shall be established a fund to be known as the Salt Codfish Marketing Fund which shall be administered by the Commissioner or by such person or persons as may from time to time be appointed by the Governor in Commission, and there shall be paid into the said fund from time to time by the Commissioner from moneys provided by the Commission of Government—

- (a) amounts equivalent to the sums received from payments by licensed exporters under subsection (1) of this section; and
  - (b) amounts which may be required by the Commissioner in addition to the foregoing to make the payments required to be made to licensed exporters under Sections 2, 3 and 4 of this Act.
- (5) All payments to be made to licensed exporters under Sections 2, 3 and 4 of this Act shall be made out of the Salt Codfish Marketing Fund, and, subject in every case to the approval of the Governor in Commission, the balance (if any) of such fund, after such payments have been made, shall be applied to the establishment and development of new markets for salt codfish.

4. Section 6 of the said Act is hereby amended by deleting subparagraph (ii) of paragraph (a) of the said section and substituting therefor the following: Amdt. Sec. 6.

- (ii) a sum equivalent to twenty cents for every quintal of dried shore cure codfish, and twenty cents for every quintal of Labrador cure codfish, and sixteen cents for every quintal of heavy salted salt bulk codfish, and ten cents for every quintal of shore style salted salt bulk codfish in respect of which it is claimed that payment is due.

5. Section 9 of the said Act is hereby amended by striking out the word "six" and substituting therefor the word "seven". Amdt. Sec. 9.

6. Schedule B to the said Act is hereby amended as follows: Amdt.  
Schedule B.

- (a) By striking out in the second paragraph under Head VI. Special Cases the word "contract" and substituting therefor the word "established".
  - (b) By striking out in the fifth paragraph under Head VI. special cases the word "contract" and substituting therefor the word "established".
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AN ACT RESPECTING CERTAIN LEASES AND  
GRANTS OF LAND

[30th December, 1940]

SECTION 1.—Respecting the validity of certain leases and  
grants of land.

WHEREAS under Part I of the Crown Lands Act, 1930, the Governor in Council is authorized to issue certain leases and grants of land;

AND WHEREAS doubts have arisen regarding the correctness of the procedure followed in the issue of such leases and grants;

AND WHEREAS it is desirable that all such doubts be removed and that such leases and grants have the same validity as if the procedure set forth in the said part of the said Act had been strictly followed.

**Be it, therefore, enacted by the Governor, by and with the** A.D. 1940.  
**advice of the Commission of Government, as follows:**

1. All leases and grants of land heretofore made under authority of Part I of the Crown Lands Act, 1930, and purporting to have been issued by the Governor in Council or the Governor in Commission shall, in all cases in which the Governor in Council or the Governor in Commission was authorized to make such leases and grants, be deemed to have been so issued.

Respecting the  
validity of  
certain leases  
and grants of  
land.

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AN ACT FOR GRANTING TO HIS MAJESTY CERTAIN  
SPECIAL DUTIES OF CUSTOMS

[31st December, 1940]

SECTION

- 1.—Imposition of duty of  $7\frac{1}{2}\%$ .
- 2.—Exemptions from duty.
- 3.—Extension and withdrawal of duty.
- 4.—Regulations.
- 5.—Sec. 19 of Revenue Act, 1939, not to apply.

SECTION

- 6.—Drawbacks to apply to duty imposed.
- 7.—Act not to affect certain rights, etc.
- 8.—Coming into effect.
- 9.—Construction.
- 10.—Short title.

A.D. 1940.

Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:—

Imposition of  
duty of  $7\frac{1}{2}\%$ .

1.—(1) There shall be levied, collected and paid upon all goods imported into Newfoundland, other than goods exempted by reason of Sections 2 and 7 of this Act, a war exchange duty of customs at the rate of seven and one-half per centum ad valorem on the current domestic value thereof as defined in the Customs and Excise Act, 1938, upon their importation into Newfoundland or upon the taking of the same out of warehouse for consumption in Newfoundland.

(2) The duty imposed by subsection (1) of this section upon goods imported into Newfoundland shall be payable upon such goods in addition to any other duty or tax payable thereupon under any enactments from time to time in force in Newfoundland and shall be payable also upon such goods notwithstanding the provisions of any enactment from time to time in force in Newfoundland whereunder any of such goods are entitled to duty free entry into Newfoundland.

Exemptions  
from duty.

2. The duty imposed by Section 1 of this Act shall not be levied, collected or paid upon any goods imported into Newfoundland or taken from warehouse for consumption in Newfoundland—

- (a) which are the growth, produce or manufacture of territories under the sovereignty, protection, suzerainty or mandate of His Majesty (except Canada, Hong Kong and Anglo-Egyptian Sudan), and consigned to Newfoundland directly therefrom, or
- (b) to which the benefits of this section shall have been extended by order of the Governor in Commission in the manner hereinafter provided, or
- (c) which are entitled to the benefits of the Preferential Tariff under the provisions of paragraphs (d) and (e) of subsection (1) of Section 3 of the Revenue Act, 1939, as amended by the Act No. 48 of 1939, or
- (d) to which the provisions of Section 40 of the Revenue Act, 1939, apply, or
- (e) which are comprised in the following items of Schedule "A" to the said Act, as amended, namely, items 52, 106, 107, 108, 109, 110, 110a, 114, 115, 126, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 161, 161a, 162, 164, 225, 226, 226a; 248; 249; 369b, 560, 617, 652, 653, 654, 655, 658; 659; 660, 662; 663, 664, M1014, M1015, M1016, M1027, M1028, M1072, M1080, M1082, S1109, S1113, S1115, S1116.

**3.** (1) The Governor in Commission may from time to time by order published in the Newfoundland Gazette declare that goods the growth, produce or manufacture of any territory named in the order or any of such goods, which under the provisions of Section 2 of this Act are exempted from the duty imposed by this Act, shall be subject to the said duty and as from the date of such order or such later date as shall be provided therein the provisions of Section 1 of this Act shall apply to the goods to which such order refers and the exemption pro-Extension and withdrawal of duty.

vided for under Section 2 of this Act shall cease to have effect in respect thereof.

(2) The Governor in Commission may from time to time by order published in the Newfoundland Gazette declare that goods the growth, produce or manufacture of any territory, whether or not under the sovereignty, protection, suzerainty or mandate of His Majesty or any of such goods shall be exempted from the duty imposed by Section 1 of this Act and as from the date of such order or such later date as shall be provided therein the exemption provided for by Section 2 of this Act shall apply in respect of the goods to which such order refers.

**Regulations.**

4.—(1) Where at any time it appears to the Commissioner for Finance, that the duty chargeable under this Act on goods of any class or description by reference to the value thereof could be levied with greater advantage and convenience if that duty were chargeable by reference to weight or other measure of quantity, the Commissioner for Finance may by regulations direct that the duty shall be charged by reference to weight or other measure of quantity, as may be specified in the regulations.

(2) The duty to be charged as aforesaid shall be charged at such rate as may be specified in the regulations, being the rate which appears to the Commissioner for Finance having regard to all the circumstances to approximate to the rate chargeable by reference to value.

(3) The Commissioner for Finance may from time to time make regulations varying the rate specified in any previous regulations so far as is necessary for securing that the rate of duty shall continue to approximate to the rate chargeable by reference to value.

Sec. 19 of  
Revenue Act,  
1939, not to  
apply.

5. The provisions of Section 19 of the Revenue Act, 1939, shall not apply to the duty levied, collected and paid under this Act.

6. The drawbacks of Customs duties authorized by Section 6 of the Revenue Act, 1939, and specified in Schedule "B" to the said Act, shall, in respect of the goods set forth in the said Schedule "B", apply to the duty levied, collected and paid under the provisions of Section 1 of this Act at the rates set forth in the said Schedule "B" opposite to the several items therein contained.

7. This Act shall not affect or be construed so as to affect any rights, privileges or exemptions in respect of Customs duties granted by any statute in Newfoundland or by any contract with the Government of Newfoundland which has been authorized or confirmed by statute.

8. This Act shall be deemed to have come into effect at midnight on the 30th day of November, 1940.

9. This Act shall be read with the Revenue Act, 1939.

10. This Act may be cited as the Revenue (War Tax) Act, 1940.

AN ACT FURTHER TO AMEND THE INCOME TAX  
ACT, 1929, AND ACTS IN AMENDMENT THEREOF.

[31st December, 1940]

SECTION

1.—Amdt. Sec. 4.

2.—Coming into effect and

SECTION

application.

3.—Short title.

A.D. 1940.

**Be it enacted by the Governor, by and with the advice of  
the Commission of Government, as follows:**

Amdt. Sec. 4.

**1.—**(1) (a) Paragraph (d) of subsection (1) of Section 4 of the Act 20 George V, Chapter 36, (The Income Tax Act, 1929) is hereby amended by striking out the words “Six per centum” and substituting therefor the words “eight per centum”.

(b) Paragraph (e) of subsection (1) of Section 4 of the said Act is hereby amended by striking out the words “Ten per centum” and substituting therefor the words “fifteen per centum”.

(c) Paragraph (f) of subsection (1) of Section 4 of the said Act is hereby amended by striking out the words “Fifteen per centum” and substituting therefor the words “twenty per centum”.

(d) Paragraph (g) of subsection (1) of Section 4 of the said Act is hereby amended by striking out the words “Twenty per centum” and substituting therefor the words “twenty-five per centum”.

(e) Paragraph (h) of subsection (1) of Section 4 of the said Act is hereby amended by striking out the words “Thirty per centum” and substituting therefor the words “thirty-five per centum”.

(f) Paragraph (i) of subsection (1) of Section 4 of the said Act is hereby amended by striking out the

words "Thirty-five per centum" and substituting therefor the words "forty per centum".

(2) Subsection (2) of Section 4 of the said Act as heretofore amended by the Act 22 George V (Second Session) Chapter 36 is hereby further amended by striking out the words "twelve per centum" and substituting therefor the words "fifteen per centum".

(3) Subsection (3) of Section 4 of the said Act as amended by the Act 22 George V (Second Session), Chapter 36 and by the Act No. 3 of 1940 is hereby further amended by striking out the words "a tax of six per centum per annum" and substituting therefor the words "a tax of eight per centum per annum".

(4) Paragraph (a) of subsection (4) of Section 4 of the said Act as heretofore amended by the Act No. 3 of 1940 is hereby further amended by striking out the words "twelve per centum" and substituting therefor the words "fifteen per centum".

(5) Subsection (8) of Section 4 of the said Act as enacted by Section 6 of the Act 22 George V (Second Session), Chapter 36, is hereby amended by striking out the words and figures "12 per centum" and substituting therefor the words "fifteen per centum".

2.—(1) Subsections (1), (2), (3) and (4) of Section 1 of this Act shall be applicable to and have effect as respects incomes and returns for the calendar year 1940 and for fiscal periods ending therein and for subsequent calendar years and for fiscal periods ending therein. Coming into effect and application.

(2) Subsection (5) of Section 1 of this Act shall be deemed to have come into effect on the first day of July, 1940.

3. This Act and the Income Tax Act, 1929, and Acts in amendment thereof may be cited together as The Income Tax Acts, 1929-1940.



AN ACT TO AMEND THE ACT NO. 4 OF 1940 ENTITLED "AN ACT RESPECTING A SURTAX ON CERTAIN INCOMES AND DEATH DUTIES".

[31st December, 1940]

SECTION

- 1.—Amdt. Sec. 1.
- 2.—Amdt. Sec. 2.

SECTION

- 3.—Coming into operation and application.
- 4.—Short title.

A.D. 1940.

**Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:—**

Amdt. Sec. 1.

**1.** Subsection (1) of Section 1 of the Act No. 4 of 1940 entitled "An Act Respecting a Surtax on Certain Incomes and Death Duties" is hereby amended as follows:

- (a) by striking out in paragraph (a) thereof the words "twenty-five per centum" and substituting therefor the words "fifty per centum".
- (b) (i) by inserting in paragraph (b) thereof after the words and figures "Chapter 36" the words and figures "and by the Act No. 39 of 1940".
- (ii) by striking out in the said paragraph (b) the words "twenty per centum" and substituting therefor the words "thirty per centum".
- (c) (i) by inserting in paragraph (c) thereof after the words and figures "Chapter 36" the words and figures "and by the Act No. 39 of 1940".
- (ii) by striking out in the said paragraph (c) the words "twenty-five per centum" and substituting therefor the words "fifty per centum".



- (d) By inserting in paragraph (d) thereof after the words and figures "No. 3 of 1940" the words and figures "and by the Act No. 39 of 1940".
- (e) (i) by inserting in paragraph (g) thereof after the words and figures "Chapter 36" the words and figures "and as amended by the Act No. 39 of 1940".
  - (ii) by striking out in the said paragraph (g) the words "twenty-five per centum" and substituting therefor the words "fifty per centum".
- (f) by striking out in paragraph (h) thereof the words "twenty-five per centum" and substituting therefor the words "fifty per centum".

2. Section 2 of the said Act is hereby repealed and the Amdt. Sec. 2. following substituted therefor:

2. In order to provide for the collection of increased death duties under the Death Duties Act, 1934, and Acts in amendment thereof the following provisions shall have effect:—

- (a) The amount of death duties payable upon estates certified to be of a value of less than Five thousand dollars of all persons dying on or after the 30th day of November, 1940, shall be increased by ten per centum of the amounts chargeable under subsection (2) of Section 2 of the Act No. 7 of 1934 as amended by the Act No. 35 of 1934.
- (b) The amount of death duties payable upon estates certified to be of a value of Five thousand dollars or over of all persons dying on or after the 30th day of November, 1940, shall be

increased by twenty-five per centum of the amounts chargeable under subsection (2) of Section 2 of the Act No. 7 of 1934 as amended by the Act No. 35 of 1934.

Coming into operation and application.

**3.**—(1) Paragraphs (a) and (e) of Section 1 of this Act shall be deemed to have come into operation at midnight on the 30th day of November, 1940.

(2) Paragraphs (b), (c) and (d) of Section 1 of this Act shall be applicable to and have effect as respects incomes and returns for the calendar year 1940 and for fiscal periods ending therein and for subsequent calendar years and for fiscal periods ending therein.

Short title.

**4.** This Act and the Act No. 4 of 1940 may be cited together as The Income and Death Duties (Surtax Acts) 1940.





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